



Guidelines For Open Space Land Valuation



Revised March 2025

Table of Contents

1.00 INTRODUCTION.....	5
“AG VALUE”	5
2.00 ELIGIBILITY REQUIREMENTS.....	5
2.01 ELIGIBLE PROPERTY	5
2.02 INELIGIBLE LAND	6
3.00 TYPES OF AGRICULTURAL USE.....	6
3.01 VALID AGRICULTURAL USES.....	6
3.02 INVALID AGRICULTURAL USES	7
4.00 QUALIFICATION REQUIREMENTS	7
4.01 CURRENT USE.....	8
4.02 PRIMARY USE	8
4.03 HISTORICAL USE.....	8
4.04 INTENSITY USE.....	9
4.05 ECOLOGICAL LABORATORIES	9
4.06 QUALIFICATION LIMITATIONS.....	9
4.07 MILITARY PROVISIONS.....	10
5.00 APPLICATION FOR OPEN SPACE PRODUCTIVITY APPRAISAL.....	10
5.01 FILING DEADLINE.....	10
5.02 LATE APPLICATION.....	11
5.03 ONE TIME APPLICATION	11
6.00 ACTION ON APPLICATION	11
6.01 ADDITIONAL INFORMATION.....	12
6.02 DENIAL OF APPLICATION	12
7.00. NOTIFICATION OF CHANGES IN ELIGIBILITY BY LANDOWNER.....	12
8.00 CHANGE OF USE	13
9.00 PRODUCTIVITY VALUE DEVELOPMENT & CONSIDERATIONS	14
10.00 SOIL CONSIDERATIONS	15
10.01 SOIL CLASSIFICATIONS	15
10.02 PRODUCTIVITY CAPABILITY	16
10.03 TOPOGRAPHY	16
10.04 PARCEL SOIL TYPE IDENTIFICATION	17

INTENSITY STANDARDS	ERROR! BOOKMARK NOT DEFINED.
INTRODUCTION	ERROR! BOOKMARK NOT DEFINED.
QUALIFYING AGRICULTURAL ACTIVITIES	ERROR! BOOKMARK NOT DEFINED.
MINIMUM TRACT SIZE.....	ERROR! BOOKMARK NOT DEFINED.
SOIL CONSIDERATIONS	ERROR! BOOKMARK NOT DEFINED.
AGRICULTURAL USE TYPES	ERROR! BOOKMARK NOT DEFINED.
<i>KEEPING LIVESTOCK & EXOTIC ANIMALS.....</i>	<i>ERROR! BOOKMARK NOT DEFINED.</i>
<i>Typical Management Practices</i>	<i>Error! Bookmark not defined.</i>
<i>Animal Unit Definitions</i>	<i>Error! Bookmark not defined.</i>
<i>Use Standards.....</i>	<i>Error! Bookmark not defined.</i>
<i>HAYLAND</i>	<i>ERROR! BOOKMARK NOT DEFINED.</i>
<i>Typical Management Practices</i>	<i>Error! Bookmark not defined.</i>
<i>Use Standards.....</i>	<i>Error! Bookmark not defined.</i>
<i>TIMBER MANAGEMENT.....</i>	<i>ERROR! BOOKMARK NOT DEFINED.</i>
<i>Management Practices.....</i>	<i>Error! Bookmark not defined.</i>
<i>Forest Types</i>	<i>Error! Bookmark not defined.</i>
<i>Soil Considerations</i>	<i>Error! Bookmark not defined.</i>
<i>Use Standards.....</i>	<i>Error! Bookmark not defined.</i>
<i>ORCHARDS/VINEYARDS/CROPLANDS</i>	<i>ERROR! BOOKMARK NOT DEFINED.</i>
<i>Typical Management Practices</i>	<i>Error! Bookmark not defined.</i>
<i>Soil Considerations</i>	<i>Error! Bookmark not defined.</i>
<i>Use Standards.....</i>	<i>Error! Bookmark not defined.</i>
<i>FISH</i>	<i>ERROR! BOOKMARK NOT DEFINED.</i>
<i>POULTRY PRODUCTION.....</i>	<i>ERROR! BOOKMARK NOT DEFINED.</i>
<i>Management Practices.....</i>	<i>Error! Bookmark not defined.</i>
<i>Use Standards.....</i>	<i>Error! Bookmark not defined.</i>
<i>BEEKEEPING.....</i>	<i>ERROR! BOOKMARK NOT DEFINED.</i>
<i>Typical Management Practices</i>	<i>Error! Bookmark not defined.</i>
<i>Use Standards.....</i>	<i>Error! Bookmark not defined.</i>
<i>ECOLOGICAL LABORATORIES</i>	<i>ERROR! BOOKMARK NOT DEFINED.</i>
<i>WILDLIFE MANAGEMENT.....</i>	<i>ERROR! BOOKMARK NOT DEFINED.</i>
<i>Typical Management Practices</i>	<i>Error! Bookmark not defined.</i>
<i>Use Standards.....</i>	<i>Error! Bookmark not defined.</i>
<i>Tract Size Requirements</i>	<i>Error! Bookmark not defined.</i>
<i>Calculation Test</i>	<i>Error! Bookmark not defined.</i>

1.00 Introduction

Open Space Land Valuation, as authorized by Article VIII, Section 1-d-1 of the Texas Constitution, allows qualifying lands to be appraised (and taxed) according to the lands capability to produce agricultural products. These properties will be assigned both a market value and a productivity value by the appraisal district.

The Constitution permits special agricultural appraisal only if land and its owner meet specific requirements defining farm and ranch use. Land won't qualify simply because it is rural or has some connection with agriculture. Neither will it qualify because it is open land that has no other possible use. The law does not guarantee a tax break for everyone who makes a living from the land. Casual uses such as home vegetable gardens do not really constitute agriculture.

Section 23.51 of the Property Tax Code sets the standards for determining whether land qualifies:

“Qualified open-space land means land that is currently devoted principally to agricultural use to the degree of intensity generally accepted in the area.”

To qualify his land for agricultural appraisal, the property owner must show the chief appraiser that his land meets the Sec. 23.51 standard. To do so, the property owner must apply for the appraisal. The owner must give the chief appraiser all the information he needs to determine whether the land qualifies. The property owner must also inform the chief appraiser of any changes in the status of his land.

Land may qualify for the special valuation if it is used for:

- Farming and/or ranching,
- Timberland management and production, or
- Wildlife management.

This set of guidelines speaks specifically to the considerations for farming and/or ranching agricultural uses. Guidelines for Timberland Management and Guidelines for Wildlife Management speak to the considerations for open space land valuation for these two types of agricultural productivity valuation.

“Ag Value”

Open Space Land Valuation has come to be referred to as “ag value” by the general public and, by necessity during communication with the general public, by CAD personnel.

In these guidelines, the word “agricultural appraisal” refers to the special valuation that land that is used for farming and/or ranching purposes may receive if it meets the qualification requirements.

2.00 Eligibility Requirements

2.01 Eligible Property

Agricultural appraisal applies only to land and its potential for agricultural production. Man-made alterations of, or additions to, the land are appraised as part of the land. These appurtenances to the land—canals, water wells, roads, stock tanks, and other similar reshaping of the soil—are included in the value of the land and are not separately appraised.

Land must be of an adequate size to support a typically prudent agricultural operation as determined by the Ag Advisory Board in the **Navarro County Agricultural Intensity Standards** attached in *Addendum 1*.

Smaller sized properties will not generally qualify for the special use valuation. Consideration will be given to these tracts if any one of the following conditions are met:

- Smaller contiguous tracts will be considered when all of the following are true:
 1. The agricultural use and operator of both parcels are the same,
 2. There is no physical barrier such as a fence or road that separates the parcels, and
 3. The aggregate acreage meets the minimum size requirements; or,
- Smaller tracts of intensive agricultural operation such as plant nurseries or vegetable truck farms.

Appraisers should be aware that exceptions may arise that call for special consideration and evaluation of size requirements on an individual basis.

Agricultural appraisal does not apply to:

- **Improvements.** Buildings and structures such as barns, sheds, or other outbuildings must be appraised separately at market value. Fences, however, are appurtenances and are not appraised separately. Land beneath outbuildings and other improvements related to agricultural use qualify for the special appraisal because the owner uses it in the timber producing operation.
- **Minerals.** Oil, gas, or any hard mineral must be appraised separately at market value.

2.02 Ineligible Land

- Land that is located inside the city limits is ineligible for qualification as open-space land ***unless the land has been devoted principally to agriculture use for the preceding five years.***
- Land that is owned by a nonresident alien, foreign government, corporation, partnership, trust, or other legal entity is ineligible for qualification as open-space or timber land unless the treaty between the United States and a foreign government includes a non-discrimination clause. PTC Sections 23.56 & 23.77 (and notes).

3.00 Types of Agricultural Use

3.01 Valid Agricultural Uses

Section 23.51(2), Property Tax Code, defines the term “agricultural use” as including the following activities:

- Cultivating the soil.
- Producing crops for human food, animal feed, or planting seed or for the production of fibers.
- Floriculture-Floriculture is the cultivation and management of ornamental and flowering plants.
- Viticulture-Viticulture is the cultivation of grapes.
- Horticulture-Horticulture is the cultivation of fruits, vegetables, flowers, herbs, or other plants.
- Raising or keeping livestock. “Livestock” means a domesticated animal that derives its primary nourishment from vegetation, supplemented as necessary with commercial feed. Livestock includes meat or dairy cattle, horses, goats, swine, poultry, and sheep. Wild animals are not livestock.
- Beekeeping (with minimum acreage requirements)

- Raising exotic game for commercial use. Exotic game means a cloven-hoofed ruminant mammal that is not native to Texas and is not “livestock.” Raising such game may qualify, but must meet the primary use test discussed on page 10.
- Participation in a government program and normal crop rotation. Land left idle to participate in a government program is used for agriculture. Land left idle for crop rotation qualifies until it is left idle for longer than the crop rotation period typical for the crop in the area.

This list is not exhaustive. Production of any commercially valuable livestock, fish, or poultry product probably constitutes agricultural use as well. For example, the Texas Attorney General has ruled that agriculture includes the term “mariculture” and that land used to produce fish and other forms of aquatic life can qualify for an agricultural appraisal. Op. Tex. Att’y Gen. No. JM-87 (1983).

Land used to harvest wood for building uses may qualify in specific circumstances. To qualify, the land must be adjacent to qualified 1-d-1 land owned by the same person. Also, the wood must be used only to build or repair fences or agricultural improvements on the adjacent property.

3.02 Invalid Agricultural Uses

Some agriculture-related activities that do not qualify land for agricultural appraisal are:

- **Harvesting native plants or wildlife**-Harvesting shrubs that grow wild on the land—mountain laurel, yaupon, etc.—or harvesting or hunting native wild animals such as deer or turkey will not qualify land.
- **Processing plants or animals**- Activities that take place after the crop or animal has been raised and harvested do not qualify land for special appraisal. Activities such as pasteurizing and bottling milk; fermenting grapes and bottling wine; or slaughtering, dressing, and packing meat will not qualify land for agricultural appraisal.

4.00 Qualification Requirements

To qualify for agricultural appraisal, landowners must meet each of the following eligibility requirements:

- The land must be currently devoted to a qualifying agricultural use to the degree of intensity that is typical in the area,
- The qualifying agricultural use must be the primary use of the property,
- The land must have been used principally for agriculture or timber production for any five of the preceding seven years, and
- The property owner must file a valid application form.

Additionally, applicants must be aware that:

- Agricultural appraisal applies to the land and not to other property that may be connected with the land.
- Land owned by a foreigner is ineligible for agricultural appraisal;
- Land inside city limits has more stringent qualification requirements and may be ineligible; and,

- Land used as an ecological laboratory may qualify for agricultural appraisal.
- A “rollback” tax may be assessed against the property when the property’s use is changed.

4.01 Current Use

Land must be currently used for a qualifying agricultural purpose on January 1 to be considered for the special valuation. In the event that agricultural use is not evident on January 1, the chief appraiser should grant productivity valuation if the owner can show evidence that he intends to put the land into agricultural use and that agriculture will be the primary use for the bulk of the calendar year covered by the application.

4.02 Primary Use

According to the statute, land must be devoted principally to an agricultural use. If the land is used for more than one purpose, the most important or primary use must be agriculture.

Other uses do not prevent land from qualifying if the primary use is agriculture. For example, land used primarily to graze cattle could also be leased for hunting. Leasing land for deer hunting is compatible with a primary use of land for grazing cattle.

The appraiser must determine which use is primary. If one of these other uses replaces agriculture as the primary use of land, then the land is no longer principally devoted to agricultural use and cannot qualify for agricultural appraisal.

The primary use test is particularly important for the keeping of exotic game, fish, and horses since only production for food or other commercially valuable products qualifies.

- **An exotic game ranch** devoted solely to hunting could never qualify for agricultural appraisal because hunting is a recreational use. Many game ranches also offer recreational hunting as a way of earning income and managing a herd of breeding stock.

A ranch that produces exotic game products and conducts recreational hunts may or may not qualify for special appraisal. Qualification in such a case depends on which use is primary.

- **Commercial fish production** differs from keeping game fish for purely sporting or recreational purposes. This difference is not necessarily related to the scale of the operation, nor is it related to any intent to produce income or make a profit. Raising fish is a qualified agricultural land use when all the elements of a bulk harvest are present. Taking fish by individual line is clearly a recreational activity.
- Land used primarily to **raise or keep horses** qualifies for agricultural appraisal; however, land used primarily to train, show, or race horses, to ride horses for recreation, or to keep or use horses in some manner that is not strictly incidental to breeding or raising horses does not qualify.

Land used to raise or keep horses primarily used to assist ranchers in herding livestock will qualify for agricultural appraisal.

4.03 Historical Use

The five out of previous seven years’ use requirement is self-explanatory. Use principally for agriculture in any five of these seven years qualifies land for agricultural appraisal.

A property owner can also point to a history of timber production in meeting the five-year test. Land used primarily for either timber or agricultural production during any five of the previous seven years may qualify and as long as agriculture was the principal use in the preceding years, the land qualifies even if that use did not meet the degree of intensity requirement in all or some of those years.

4.04 Intensity Use

Land must be used to the degree of intensity test measures whether the land is being farmed or ranched to the extent typical for agricultural operations in the county. The previous section described whether a particular use was primarily “agricultural.” To receive a productivity appraisal, however, the land must also be used for an agricultural purpose to the degree of intensity typical in the area. This test is intended to exclude land on which token agricultural use occurs in an effort to obtain tax relief.

Relying upon the assistance and recommendations of the Navarro Agricultural Advisory Board, the chief appraiser sets the standards according to local agricultural practices. Because of the variety of soil types, climatic conditions, and crops in a state as large as Texas, no single statutory definition could cover all possible uses. A copy of the most recently adopted ***Agricultural Intensity Standards for Navarro County*** is attached as *Addendum 1*.

4.05 Ecological Laboratories

Land used principally as an ecological laboratory by colleges or universities may qualify for agricultural appraisal. The property owner must follow the same application procedures required to qualify other 1-d-1 land. The land must be principally used as an ecological laboratory. In determining use, appraisers should apply the same principles they use to identify the primary use of agricultural land. Landowners wishing to apply for the special valuation under this section must file a form designed for ecological laboratories instead of the general open space land valuation application.

4.06 Qualification Limitations

Even if land meets all the preceding conditions, two situations may block approval of an application. These situations are discussed in detail below.

Land Located Within the Boundaries of a City or Town

Land within the boundaries of a city often will not qualify. Land located within an incorporated city or town must meet the criteria applicable to all land and must meet one of the following:

- the city must not provide the land with general services comparable to those provided in other parts of the municipality having similar features and population; or
- the land must have been devoted principally to agricultural use continuously for the preceding five years.

Land Owned by a Non-Resident Alien or Foreign Government

Some kinds of foreign ownership disqualify land. If the property owner is a non-resident alien (a non-U.S. citizen who does not reside in the U.S.), the land can't qualify.

Similarly, a corporation can't qualify its land if non-resident aliens, foreign governments, or both control the corporation. These owners are required by federal law to report ownership or transfers of agricultural land. Sec. 23.56(2) and (3), Property Tax Code, bars these owners from qualifying.

4.07 Military Provisions

Under certain circumstances, a member of the armed services can keep an open-space agricultural appraisal even if his land temporarily ceases to qualify. The person will have to show that:

- He was deployed or stationed outside Texas, and
- That he intends to restore the land's qualifications for the special valuation within 180 days after returning.

Notification must be given to the appraisal district no later than 30 days after deployment.

If the property is not returned to the previous agricultural intensity use within 180 days of the veteran's return, the special valuation will be removed from the property.

5.00 Application for Open Space Productivity Appraisal

Property owners must timely file an application for Open Space Land Valuation with the appraisal district.

Forms are available:

- At appraisal district office
- From the district's website www.Navarrocad.com, or
- From the State Comptroller's website <https://comptroller.texas.gov/forms/50-129.pdf>

If the initial application is valid but does not contain all the information the district needs to rule on an application, the chief appraiser may require the applicant to give additional information. This procedure is described later in this section.

A property owner may file a single application form covering all tracts within an appraisal district. Owners need not file a separate form for each tract as long as they provide sufficient information to show that all tracts qualify under the law.

If a person does not file a valid application before the appraisal review board approves the appraisal roll, the land is ineligible for productivity appraisal in that tax year unless it is property inherited by a surviving spouse or a child of the decedent. See Special Provisions for Inherited Property in Section 5.01 of this manual.

5.01 Filing Deadline

An application must be postmarked or filed no later than midnight, April 30. For good cause and only on the property owner's request, the chief appraiser may extend the filing deadline in individual cases for not more than 60 days. The property owner must request an extension before the filing deadline.

The Tax Code does not define "good cause." However, it is commonly something the applicant cannot control. Illness or injury or an inability to transact normal business for a period that effectively prevents filing on time is usually good cause. Each appraisal district should prescribe its good cause requirements.

Special Provisions for Inherited Property

For a property which received open space land valuation in the previous year where the owner has died, the surviving spouse is not required to file a new application to continue receiving the special valuation. However, the district may contact the surviving spouse and request an updated application but may not remove the special valuation if the surviving spouse fails to file an updated application.

A child who inherits property must file a new application to continue receiving the special valuation; however, the child of the decedent, the executor or administrator of the estate, or an agent acting on behalf of the child may file an application for the special valuation for that year prior to the tax delinquency date. These applications are not subject to a late filing penalty. *PTC Section 23.541*

5.02 Late Application

A property owner who misses the deadline may file a late application until the appraisal review board approves records for that year (usually about July 20). However, there is a penalty for late application. An application filed after April 30 is subject to a penalty equal to 10% of the difference between the tax if imposed at market value and the tax imposed at the productivity value. If the chief appraiser extended the deadline for that property owner, this penalty does not apply.

The chief appraiser must note the imposition of the penalty in the appraisal records. The property owner must be given written notice of the penalty and an explanation for its imposition. The tax assessor adds the penalty amount to the tax bill and collects the penalty along with the annual tax payment.

A lien attaches to the property until the penalty is paid. If the penalty remains unpaid on February 1 of the following year (or a later delinquency date if tax bills are mailed late), penalty and interest on the penalty amount accrue as if it were a delinquent tax.

5.03 One Time Application

Once the application is filed and approved, the land continues to receive productivity appraisal every year without a new application unless the ownership changes, the land's eligibility changes, or the chief appraiser requires a new application. ***The chief appraiser may require a new application if he or she has good cause to believe that the land's eligibility for productivity has ended.*** If the chief appraiser requires a new application, the property owner must meet the deadlines that apply to a new applicant. To better inform the taxpayer, the chief appraiser may wish to state in writing the reason for a new application.

6.00 Action on Application

The chief appraiser must review each application and decide whether to:

- approve it and grant productivity appraisal;
- perform a physical inspection of the property to determine eligibility and use to the intensity standards;
- disapprove it and ask for more information; or
- deny the application.

The chief appraiser must determine the validity of all timely filed applications before turning all appraisal records over to the district's appraisal review board. The deadline is May 15 or as soon afterward as is practicable.

The chief appraiser usually gives the appraisal records to the appraisal review board (ARB) by May 15. Property owners who were denied productivity appraisal may file a protest with the ARB. In addition, taxing unit officials who believe productivity appraisal was erroneously granted to any property owner may seek to remove that grant by filing a challenge with the ARB.

The chief appraiser must rule on all late-filed applications before the appraisal review board approves the records for the year. The chief appraiser must notify the applicant in writing within five days of an application's denial. This notice must explain the procedures for protest.

6.01 *Additional Information*

The chief appraiser may request additional information. If the initial application form is valid but the chief appraiser does not have all the information needed to determine if the land qualifies, the chief appraiser may request additional information. The chief appraiser may request only additional information that is necessary to determine if the land qualifies for productivity appraisal. Information and/or documentation may include the following:

- Sworn statements from lessors of subject property, owners of surrounding properties, or other person's knowledge of ag use. Statements should describe how the property has been used and the period of time used. Statements should be notarized.
- Invoices for feed, veterinarian services, seed, fertilizer, etc.,
- Receipts for sale of livestock, hay or farm products,
- Income tax return showing farm income (Schedule F),
- Current active lease.

The applicant must provide additional information within 30 days after the date of the request or the application will be denied.

If there is good cause, the chief appraiser may extend the deadline to allow additional information. An extension cannot exceed 15 days.

6.02 *Denial of Application*

If a chief appraiser denies an application, a notice of the denial must be delivered to the applicant within five days. This notice must be sent by certified mail (See Section 1.07(d), Tax Code).

The notice from the chief appraiser will include a reason for denial and procedures for protesting to the appraisal review board.

7.00. Notification of Changes in Eligibility by Landowner

If land's eligibility ends or its ownership changes, the property owner must notify the appraisal office in writing before the next May 1.

New owners are not eligible for timberland productivity appraisal unless they apply. If the owner fails to do so, one or more penalties will apply.

If the land remains under the same ownership and the owner fails to inform the appraisal district that the land is no longer eligible for productivity appraisal, either because the land is no longer in timber use or because the degree of intensity has fallen below that typical for the area, the property owner must pay a penalty equal to

10% of the difference between the taxes imposed under the timber use and the taxes that would have been imposed under the new use. This penalty applies for each year the property received the incorrect appraisal, but for no more than five years.

If the property erroneously receives productivity appraisal because a new owner failed to file an application or other reason, the chief appraiser must calculate the difference between the land's market value and its productivity value. The owner must pay taxes and penalties on the difference between these values for the time that the land erroneously received productivity appraisal, plus a 10% penalty on these taxes. This additional tax and penalty may not cover a time period exceeding five years. In the year the chief appraiser discovers the change, the chief appraiser should add this value to the appraisal roll as property omitted in a prior year.

When a penalty is imposed, the chief appraiser must notify the property owner. This notice must explain the procedures for protesting the penalty. The chief appraiser notes the imposition of the penalty in the appraisal records, and the tax assessor adds the amount of the penalty to the property's annual tax bill.

8.00 Change of Use

When land that has been receiving special valuation is taken out of 1-d-1 agricultural use, the law provides that a rollback tax be assessed. The rollback tax equals the difference between the taxes the owner actually paid in the five years preceding the change in use and the taxes the owner would have paid on his property's market value.

Technically, the tax is a new, additional tax imposed by law on the date the change of use occurs. It has its own delinquency date, and it does not exist until the event that triggers the rollback occurs. Selling the property does not trigger a rollback, nor does the cessation of use always trigger the rollback.

Additionally, a property owner may begin using a part of the property for a residence without triggering a rollback. However, property cannot be deeded to someone else for the construction of a residence without the property being subject to a rollback. If the property owner diverts only part of a property to a non-agricultural use, the rollback tax only applies to the changed portion. Property sold or condemned for right of way is not subject to rollback.

Once the Chief Appraiser determines that a change of use has occurred, he must notify the property owner of the decision to rollback the taxes on the property by:

1. Sending a written notice by certified mail, and a copy by first class mail, to the owner stating that the Chief Appraiser believes the land may have been diverted to a nonagricultural use. The notice must include a form on which the owner may indicate that the owner remains entitled to have the land designated for open space or agricultural use. The notice must include a self-addressed postage prepaid envelope with instructions for returning the form to the Chief Appraiser.

The Chief Appraiser shall consider the property owner's response on the form in determining whether the land has been diverted to a nonagricultural use.

If the property owner returns statement to the Chief Appraiser agreeing with the determination, the Chief Appraiser shall deliver a *Change of Use Determination Notice* to the property owner as described in Step 3 below.

2. If the Chief Appraiser does not receive a response on or before the 60th day after the date the notice was mailed, the Chief must send an additional notice by first class mail in an envelope on which is written, in all capital letters "RETURN SERVICE REQUESTED," or another appropriate statement directing the United States Postal Service to return the notice if it is not deliverable as addressed.

The Chief Appraiser may attempt to notify the property owner in another manner that he determines to be appropriate and constitutes a reasonable effort on his part.

3. 30 days after the second attempted notification to the property owner has expired, the Chief Appraiser shall deliver a *Change of Use Determination Notice* to the property owner by certified mail and first-class mail. The *Change of Use Determination Notice* shall include a statement regarding the property owners right to protest and instructions for doing so.

Once the protest period has expired or the property owner has waived his right to appeal the rollback, the tax assessor/collector prepares and delivers the rollback tax statement to the property owner for collection.

It is important to note that tax certificates issued on parcels that are receiving the special valuation are noted that the certificate does not cover any additional rollback taxes that may become collectable due to a change of use in the property.

More specific information regarding change of use and rollback procedures can be found in the PTAD's *Manual for the Appraisal of Agricultural Land* and *Manual for the Appraisal of Timberland*.

9.00 Productivity Value Development & Considerations

Productivity value is determined using a methodology prescribed by Texas law and PTAD rules. In developing productivity value schedules, the Chief Appraiser must use typical operating income and expense information from the local market along with the productivity capacity of land by classification.

The district gathers information for typical owner income and expense streams from survey forms it sends to agricultural producers in the county, the NRCS office, and PTAD survey data. Additional consideration is given to the soil classification system determined by NRCS. Other assumption data considered in the calculation is provided by the Agricultural Advisory Board of Navarro County.

Productivity value schedules are determined by the Chief Appraiser for the varying types of qualifying agricultural, timber, and wildlife management uses found in the district. Following is a summary of the calculated productivity values for 2024. Full calculations and supporting documentation is attached as *Addendum 2*.

Type	Per Acre Productivity Value
Dry Cropland	\$376.20
Orchards	\$376.20
Improved Pasture	\$118.99
Native Pasture	\$100.47

Property that qualifies for **wildlife management** or for **timber in transition** must be valued at the same productivity classification as it was prior to its transition.

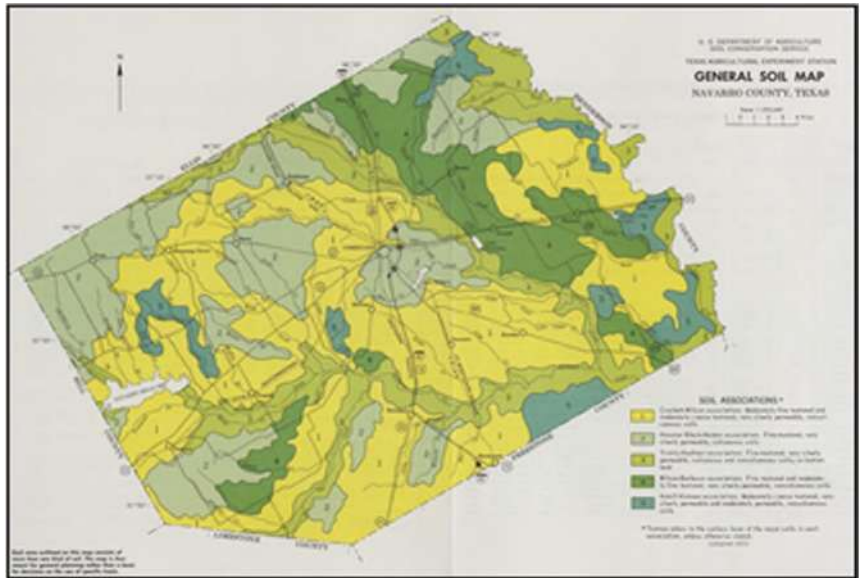
10.00 Soil Considerations

Open Space Land Valuation cost schedules are developed in accordance with the methods outlined in the Property Tax Division's Manual for the Appraisal of Agricultural Land, Manual for the Appraisal of Timber Land and Guidelines for the Appraisal of Agricultural Land for Wildlife Management.

In developing its cost schedules for Open Space Land Valuation, the district considers factors that influence the land's productivity capacity such as:

- Soil type,
- Soil Productivity capability,
- Topography, and
- Any other factors that influence land's productive capacity.

To meet the requirement of Property Tax Code Section 23.51, the district must consider the capability of a property's soil to produce agriculture products, and timber, or to serve as a habitat for wildlife.



NCAD relies upon the Natural Resources Conservation Service's Soil Survey of Navarro County, Texas for this purpose. The survey:

"...was made to provide information about the soils and miscellaneous areas in the survey area. The information includes a description of the soils, their location, and discussion of their suitability, limitations, and management for specified uses. Soil scientist observed the steepness, length, and shape of the slopes; the general pattern of drainage; the kinds of crops and native plants."

A narrative description of the district's analysis is included annually in the *Open Space Land Calculation (Addendum 2)*.

10.01 Soil Classifications

Agricultural production for grazing operations is directly affected by the lands ability to produce adequate forage for the sustenance of the livestock based upon the climate and rainfall along with the lands capability to produce forage. The NRCS Soil Survey of Navarro county identifies sixty-nine (69) different areas within the county with similar topography and soil types. For purposes of the determination intensity standards for grazing operations, the district has categorized all property into one of its five general soil associations., based upon its analysis of soil types, topography influences, and vegetation types reported in the NRCS Soil Survey of Navarro County. Those regions are:

- **Crockett-Wilson Association** – This group consists of nearly level to sloping, very slowly permeable, soils on uplands. It is characterized as moderately fine to coarse texture. This association comprises about 42 percent of the county. Soils in this classification are typically use as pasturelands. Land in this association is illustrated in yellow in the USDA General Soil Map of Navarro County.
- **Houston Black-Heiden Association** – This group of soils consists of nearly level to moderately steep soils on uplands. It is characterized as fine-textured and very slowly permeable soil. It occupies approximately twenty-three percent (23%) of the county. Soil in this association are typically cultivated but some is used for pasture. This soil is generally found southeast of the city of Corsicana, southeast of the city of Barry, in the western section of the county near Frost, south and southeast of the city of Dawson, and in the northernmost corner of the county near the Ellis County line. It is illustrated in gray on the USDA General Soil Map of Navarro County.
- **Trinity-Kaufman Association** – Soils in this association are situated in the flood plains along the major streams throughout the county including the Chambers and Richland creeks as well as the bottomlands of the Trinity River on the eastern boundary of the county. This association occupies about sixteen percent (16%) of the county. Most of the soils in this association are utilized for pasture but some areas are cultivated. It is illustrated in green on the USDA General Soil Map of Navarro County.
- **Wilson-Burleson Association** – This association consists of nearly level to gently sloping soils on uplands and makes up around thirteen percent (13%) of the county. This land is used for pastureland and cultivation. This soil association can be found mostly in the eastern portion of the county south and southeast of Kerens to areas surrounding the towns of Powell, Roane, and Rice.
- **Axtell-Konawa Association** – This soil association consists of gently sloping to strongly sloping soils on uplands an occupies about six percent 96%) of the county. This group of soils is primarily situated in the southeast section of the county near the Winkler community and is typically used for pasture.

10.02 Productivity Capability

Under the advisement of the Agricultural Advisory Board, the district has classified all properties according to its location in one of the five aforementioned soil associations. The NRCS Soil Survey reports the capabilities for:

- Pasturelands in terms of animal unit months (AUM) (the number of months a property will produce enough forage to support an animal unit for thirty (30) days;
- Orchards/croplands in terms of pounds of crop produce annually; and
- Timberlands in terms of the amount of cubic feet grown per year.

The district reviews the most current survey data available from the NRCS to determine the productivity rates for each soil class and use category. Productivity capability factors are applied to each use category in each of the soil associations accordingly. Data indicates that there is no significant difference between soil associations in Navarro County and an index factor of 1 is applied to the calculated productivity value for each use class cost.

10.03 Topography

NRCS Soil Survey data reports indicate that Navarro County there is no significant loss of productivity capability for typical agricultural uses practiced in the county.

10.04 Parcel Soil Type Identification

As illustrated here, the district maintains maps in its GIS software to aid in the identification of soil capabilities for:

- Pasturelands
- Croplands/Orchards, and
- Timberlands.

Once a parcel is identified as belong to a particular soil capability class and eco-region, the appropriate cost schedule is used to apply the appropriate productivity cost.

Wildlife Management properties are not associated with one of the three soil capability maps maintained by the district by are subject to the soil productivity capability map applicable to the type of agricultural use the property had in the year before the wildlife management program started.

Timber In Transition properties continue to receive a valuation that mirrors that of the use category for which it previously qualified for open space land valuation for a period of fourteen (14) years.



Agricultural Use Intensity Standards



Preliminary 2025

Table of Contents

Introduction.....	5
Qualifying Agricultural Activities.....	5
Minimum Tract Size.....	5
Soil Considerations.....	6
Agricultural Use Types.....	6
Keeping Livestock & Exotic Animals	7
Typical Management Practices	7
Animal Unit Definitions.....	7
Use Standards	8
Hayland	10
Typical Management Practices	10
Use Standards	10
Timber Management.....	11
Management Practices	11
Forest Types.....	11
Soil Considerations.....	12
Use Standards	12
Orchards/Vineyards/Croplands	Error! Bookmark not defined.
Typical Management Practices	13
Soil Considerations.....	13
Use Standards	13
Fish	14
Poultry Production	14
Management Practices	14
Use Standards	14
Beekeeping.....	14
Typical Management Practices	14
Use Standards	15
Ecological Laboratories	15
Hemp (Industrial Use).....	15
Wildlife Management	16
Typical Management Practices	16
Use Standards	16
Tract Size Requirements	16
Calculation Test.....	17

Introduction

One of the legal requirements for qualification of land for productivity valuation is its current and primary use “to the degree of intensity that is typical to the area.”

Degree of intensity is measured by local farming and ranching practices (stocking rates, planting rates, crop rotation, fertilization methods, brush and weed control, harvesting and marketing techniques, etc.) which are those of a typically prudent farm or ranch manager. The land must be producing a product for human or animal consumption, or for a commercial trade within the agriculture economy of the State of Texas and being farmed or ranched to the extent typical for agricultural operations. ***This test is intended to exclude land on which token agricultural use occurs in an effort to obtain tax relief.***

In determining the intensity use of agricultural properties, appraisers should recognize qualifying agricultural uses and then determine a property’s intensity use according to:

- Typical management practices,
- Minimum acreage requirements (based upon soil productivity capabilities), and
- Minimum stocking or planting ratios.

To assist the Chief Appraiser in recognizing typical agricultural activities in the area, the NCAD Board of Directors has appointed an Ag Advisory Board under the authority of Section 6.12 of the Property Tax Code.

The standards included in this publication have been prepared by the Chief Appraiser and his staff and were approved by the Navarro CAD Agricultural Advisory Board March 27, 2025 and are considered to be typical practices for agricultural activities in Navarro County.

Qualifying Agricultural Activities

Qualifying agricultural activities include, but are not limited to:

- Cultivating the soil,
- Producing crops for human food, animal feed, or planting seed or for the production of fibers,
- Floriculture, viticulture, and horticulture,
- Raising or keeping livestock,
- Raising or keeping exotic animals or fowl for the production of human food or fiber, leather, pelts, or other tangible products having a commercial value,
- Beekeeping,
- Planting cover crops or leaving land idle for the purpose of participating in a governmental program or normal crop or livestock rotation procedure,
- Wildlife management, and
- Ecological laboratories established and maintained by colleges and/or universities.

Minimum Tract Size

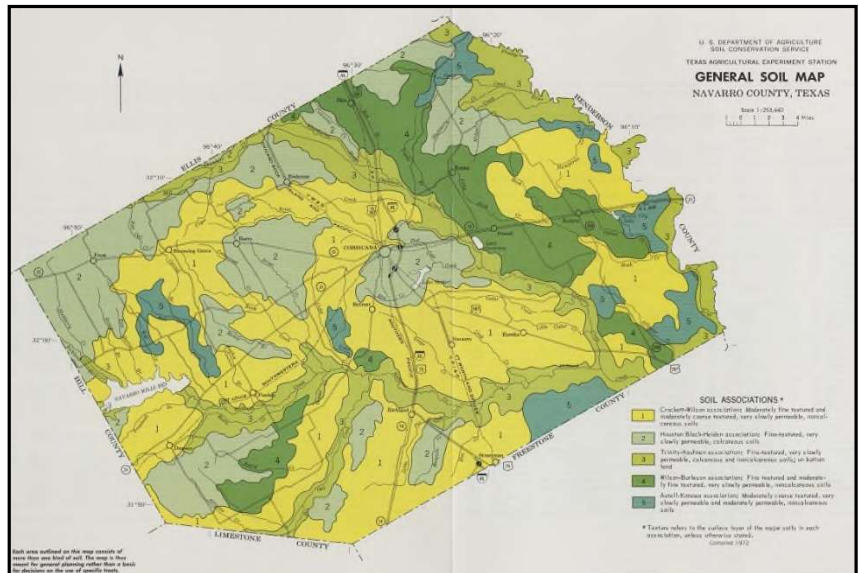
A property must be of adequate size to support a typically prudent agricultural operation according to the agricultural use type.

Because acreage requirements vary according to the agricultural use type, standards included in this publication will contain minimum acreage and use requirements for agricultural endeavors typical to Navarro County.

Soil Considerations

Agricultural production for grazing operations is directly affected by the lands ability to produce adequate forage for the sustenance of the livestock based upon the climate and rainfall along with the lands capability to produce forage. The NRCS Soil Survey of Navarro county identifies sixty-nine (69) different areas within the county with similar topography and soil types. For purposes of the determination intensity standards for grazing operations, the district has categorized all property into one of its five general soil associations., based upon its analysis of soil types, topography influences, and vegetation types reported in the NRCS Soil Survey of Navarro County. Those regions are:

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- Axtell-Konawa Association** – This soil association consists of gently sloping to strongly sloping soils on uplands an occupies about six percent 96%) of the county. This group of soils is primarily situated in the southeast section of the county near the Winkler community and is typically used for pasture.



Agricultural Use Types

Following are standards for each of the typical agricultural practices commonly occurring in Navarro County.

Each of agricultural use type standards will include:

- The type of agricultural products produced,
- Minimum standards for stocking or planting, and
- Minimum acreage requirements for typical operations.

Keeping Livestock & Exotic Animals

According to the 2017 Census of Agriculture for Navarro County, fifty-four percent of the agricultural use in the county is related to livestock grazing.

Typical grazing operations include:

- **Beef production** – the raising of beef for sale either to other operators for breeding stock or to processors for slaughter.
- **Sheep/goat production** – the raising of sheep and/or goats for the production of wool or mohair, meat, and dairy products;
- **Horses** – the raising of horses, donkeys, and mules are considered valid agricultural uses if the animals are kept:
 - for the production of colts and fillies; or
 - to assist in the management of other qualifying livestock. **Horses stabled and/or used strictly for pets or recreational purposes do not qualify for agricultural use.**
- **Exotic Animals** – the raising of deer, antelope, emus, ostriches, and other types of animals not native to Texas for:
 - the production of meat, leather, or plumage, and
 - cosmetic or medicinal purposes.

Typical Management Practices

Local operators will include the following as usual activities in the production of livestock:

- Adequate fences maintained,
- Stock water provided,
- Systematic practices for
 - Herd management, and
 - Marketing animals,
- Proper land management to provide long-term forage, and
- Adequate animal units matching the carrying capacity of the land and typical agricultural operations.



Animal Unit Definitions

Based upon the standard concept of an animal unit being one 1000-pound animal the following chart can be used to calculate the number of animal units necessary to meet the minimum stocking rates:

Domestic Livestock

Animal Type	Body Weight	Head per AU (rounded)
Beef Cattle (Cow)	1000	1
Horse	1100	1
Domestic Sheep (Ewe)	130	6
Spanish Goat (Nanny)	90	6
Boer x Spanish Goat (Nanny)	125	5
Angora Goat (Nanny)	70	8

Native Wildlife

Animal Type	Body Weight	Head per AU (rounded)
White-tailed Deer	100	7
Mule Deer	135	6
Pronghorn Antelope	90	7

Exotic Wildlife

Animal Type	Body Weight	Head per AU (rounded)
Axis Deer	150	5
Sika Deer	145	5
Fallow Deer	130	6
Elk	800	1
Red Deer	350	2
Barasigna Deer	350	2
Sambar Deer	400	2
Pere Davis's Deer	400	2
Sable Antelope	500	2
Blackbuck Antelope	75	9
Nilgai Antelope	350	2
Scimitar-horned Oryx	400	2
Gemsbok Oryx	400	2
Arabian Oryx	150	5
Addax	250	3
Ibex x Boer Goat	125	5
Impala	130	6
Common Eland	1000	1
Greater Kudu	450	2
Sitatunga	200	4
Waterbuck	500	2
Thompson's Gazelle	85	8
Mouflon/Barbado Sheep	120	6
Auodad Sheep	200	4
Llama	250	3

Young of the year (calves, lambs, kids, fawns) are considered as part of the mother until weaning. After weaning, they are considered a separate animal and should be added.

For Wildlife species, the AU Equivalent is based on a normal population consisting of females, males, and yearling animals.

Use Standards

Stocking rates can vary due to a property's ability to support livestock based upon its **pasture type** and its **soil productivity capabilities**.

The charts below are intended to be a representation of typical stocking rates on typical tracts in Navarro County based upon these two primary characteristics.

Improved Pasture					
Land where weed/brush control is practiced as well as areas where fertilizer and/or supplements to the soil are added to enhance the productivity of the land. Land may be used for grazing or hay production (see <i>Haylands</i> below).					
Grasses include grasses that are seeded or sprigged and are baled or grazed by domestic livestock.					
Standards by Soil Classification					
	<i>Crocket Wilson</i>	<i>Houston Black Heiden</i>	<i>Trinity Kaufman</i>	<i>Wilson Burlison</i>	<i>Axtel Konawa</i>
Recommended Stocking Rate (per animal unit)	5 to 7 Acres	5 to 7 Acres	5 to 7 Acres	5 to 7 Acres	5 to 7 Acres

Native Pasture

Land that partially cleared of brush and trees with natural grasses growing on the land with no enhancements.

Grasses include native and introduced varieties of grasses where little to no weed/brush control, fertilizer, or supplements are added to the soil

Standards by Soil Classification

	<i>Crocket Wilson</i>	<i>Houston Black Heiden</i>	<i>Trinity Kaufman</i>	<i>Wilson Burleson</i>	<i>Axtel Konawa</i>
Recommended Stocking Rate (per animal unit)	7 to 12 Acres	7 to 12 Acres	7 to 12 Acres	7 to 12 Acres	7 to 12 Acres

Wooded Pasture

Land that although primarily wooded, still has an agricultural use. This does not include land where timber is being propagated for harvest.

This land in itself does not qualify as pasture/grazing land and must be used in connection with land that is devoted primarily to a qualifying agricultural activity and in most cases in connection with improved or native pastureland.

Wasteland

Land that has little agricultural productivity capacity due to severe erosion or flooding; or soil types that cannot support agricultural products in the same manner as the remainder of the associated land.

This land in itself does not qualify as pasture/grazing land and must be used in connection with land that is devoted primarily to a qualifying agricultural activity and in most cases in connection with improved or native pastureland.

Drought Year Exception: *Stocking rates may vary due to climate conditions. Reductions in herd size (and total temporary liquidation of a herd) may be considered typical during drought periods.*

Hayland

Land that is used to grow perennial improved grasses which are cut and baled for livestock consumption. Grasses will include all native and introduced grasses.

Typical Management Practices

Land used for this agricultural purpose will be classified as improved pastureland.

Standard practices include:

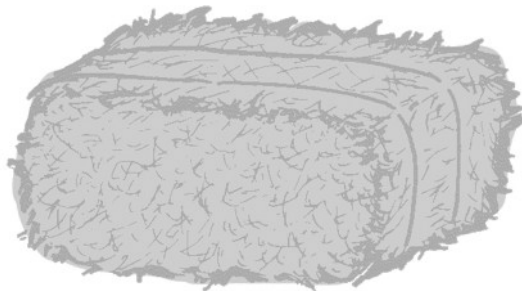
- Fertilizing,
- Cutting,
- Baling,
- Hauling,
- Feeding, and/or
- Marketing

Use Standards

The following table represents the typical expectations per acre for hay production with adequate fertilizer and rainfall:

Soil Classification	Bales Per Cutting	Typical Cuttings Per Year
Crocket-Wilson	1-2 Round 20-40 Square	1-2
Houston Black-Heiden	1-2 Round 20-40 Square	1-2
Trinity-Kaufman	1-2 Round 20-40 Square	1-2
Wilson-Burleson	1-2 Round 20-40 Square	1-2
Axtel-Konawa	1-2 Round 20-40 Square	1-2

Typically, hay is not produced on tracts less than 5.00 acres.



Timber Management

The Texas Constitution permits timber productivity appraisal only if the property and its owner meet specific requirements defining timber-use.

Land will not qualify simply because it has timber standing on it. In addition, timberland that is used principally for aesthetic or recreational purposes will not qualify.

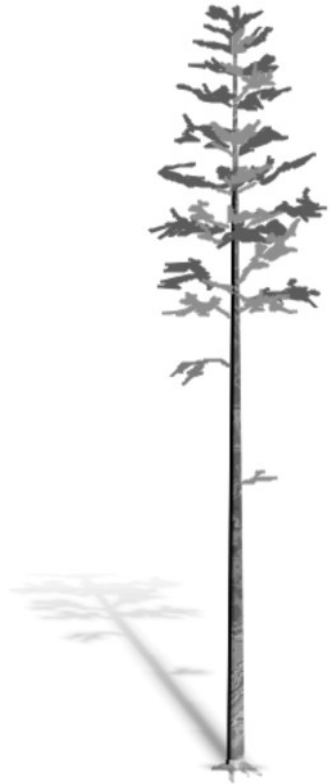
Portions of the land that are included in a public road or other right of way, an oil or gas well site, or a part of a buffer area or firebreak may qualify for this special valuation if the remainder of the parcel meets the qualifications.

Marketable timber is typically found on tracts of land with a minimum of 20 acres.

Management Practices

Degree of intensity standards will vary from one timber growing area and operation to another. In general, there are three different levels of management intensity:

- **Custodial management** is “hands-off” management. The only activities the owner conducts are payment of property taxes and occasional visits to the site. However, it is highly unlikely that a timber property that shows no indication of management activity for two or more decades is being actively devoted to timber production.
- **Minimal management** may fall anywhere between custodial management and intensive management. The owner may undertake some activities, such as periodic thinning, regular site visits, or maintenance of an access road.
- **Intensive management** can involve many activities, including careful soil preparation for replanting, regular thinning and/or prescribed burning to reduce competing vegetation, removal of undesirable trees, following a program to check for and control insects and disease, prompt actions to control insects and disease, and building and maintaining roads to the site.



Typical management practices will include:

- Pine straw harvest every 4 to 5 years,
- Tree thinning every 8 to 10 years,
- Tree harvest every 18 to 20 years.

Landowners may have to provide proof of timber management practices and an intent to produce income by filing a *Timber Management Plan* at the Chief Appraiser's request. More information on preparing a timber management is available through the Texas Forestry Service at:

www.txforests-service.tamu.edu/main/default.aspx

Forest Types

There are three primary forest types recognized in the timber industry:

- **Pine** - Includes all forested areas in which the trees are predominately evergreens (green throughout the year and do not lose their leaves). In distinguishing these forest types, pine and other softwoods make up more than 2/3 of the trees.
- **Hardwood** - Includes all forested areas with a predominance of deciduous trees (trees which lose their leaves at the end of the frost-free season). In distinguishing these forest types, deciduous trees make up more than 2/3 of the trees.

- **Mixed** - Includes all forested areas where both evergreen and deciduous trees are growing and neither predominates. In these forests, neither evergreen or deciduous trees make up more than 1/3 of the trees.

Soil Considerations

Timber-producing areas in the county are classified into four soil types, based upon a property's ability to produce timber according to estimated potential growth rates.

While the Texas Forest Service has developed five site indexes for this purpose, Texas law requires appraisal districts to classify timber production according to four soil types.

The following table represents the anticipated annual growth rate for each of the soil types associated with timber production:

NCAD utilizes this site index table as an indicator of soil productivity capabilities and classifies timberlands accordingly.

Soil Type	Site Index
1	Over 95
2	80-95
3	60-79
4	under 60

Use Standards

Regardless of soil association, typical timber producers plant and replant trees with 4' spacing with 10' between rows.

Croplands/Vineyards/Orchards

Orchards and croplands typically include lands where crops are produced to be sold commercially. Typical orchards are either pecan or peach. Vineyards typically produce grapes. Croplands typically produce vegetables including several varieties of peas and watermelons.

Typical Management Practices

Land used for this type of agricultural purpose has a regular schedule for:

- Site preparation,
- Erosion control,
- Pest control,
- Fungus control,
- Pruning, and
- Marketing.



Soil Considerations

According to the *NRCS Soil Survey of Navarro County*, the county has soils with capability classes from 2 thru 7. Classes 6 and 7 are not suitable for cultivation; therefore, it would not be a prudent practice of a manager wishing to maximize production to attempt cultivation of these soils.

Croplands and orchards are few in the county and operating/income/expense information appears to be consistent throughout the county. From the information in its possession, the district has determined that no adjustments between the soil classes are necessary.

Use Standards

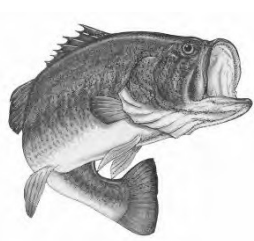
The Navarro CAD Agricultural Advisory Board recommends that a whole property may be considered qualified for this type of special valuation when at least ninety-five percent (95%) of the property is planted and spaced according to the typical practices for Navarro County.

Typical planting and spacing practices remain constant throughout the county.

Type Crop	Minimum Acres	Cultivation	Yield	Minimum Quantity
Corn	20	Annually and / or Rotation	90.8 bu / ac	1,815 bu
Milo/ Grain Sorghum	20	Annually and / or Rotation	51 bu / ac	1,000 bu
Wheat	20	Annually and / or Rotation	50 bu/ ac	1,000 bu
Cotton	20	Annually and / or Rotation	646 bu /ac	12,920 bu
Oats	20	Annually and / or Rotation	67 bu /ac	1,340 bu

Type Orchard	Spacing	Trees per Acre	Minimum Acreage	Yield
Peach - Irrigated	18-24 ft.	100	5	30-40 bushels
Peach – Dry-land	24-30 ft.	50-75	10	24-30 bushels
Pecan – Dry-land	35-50 ft.	16 - 36	10	15-25 bushels
Grapes – Irrigated	4-6 ft.	3500	5	50-70 bushels
Grapes – Dry-land	6-8 ft.	3000	3	40-50 bushels

Fish



Intensity standards for the raising of fish or fish products are the same as those applied to exotic game. Commercial fish production differs from keeping game fish for purely sporting or recreational purposes. This difference is not necessarily related to the scale of the operation, nor is it related to any intent to produce income or make a profit. Raising fish is a qualified agricultural land use when all the elements of a bulk harvest are present. Taking fish by individual line is clearly a recreational activity.

Soil classification association location has no effect on this type of agricultural use.

Poultry Production

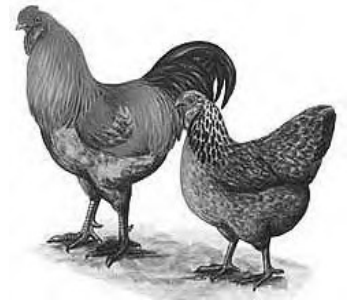
Commercial agricultural operations that are typically performed under a contract with a poultry production company. Typical operations include:

- **Broiler Houses** – where poultry is produced for meat products, and
- **Laying Houses** – where poultry eggs are collected for food and stocking purposes.

Management Practices

Typical practices include:

- Poultry house maintenance,
- Providing sufficient food and water to sustain housed poultry,
- Control of disease,
- Harvesting poultry products as produced, and
- Marketing poultry products (at market or as provided in contract).



Use Standards

Soil classification association has no effect on this type of agricultural use.

Typical houses of 20,000 to 25,000 square feet in area require a minimum of ten acres per house.

Beekeeping

Beekeeping is a qualifying agricultural use for productivity valuation. Products produced from this agricultural endeavor include honey, and beeswax. Additionally, beekeepers can provide pollination and bee removal services.

Typical Management Practices

- Hive structure maintenance,
- Monitor bee health,
- Provide supplemental food,
- Control pests, and
- Harvest and market products.

Use Standards

Eco-region location is not a productivity consideration since bees freely fly to food sources and return to the hive to store nectar.

The state of Texas has set a minimum of 5 acres and a maximum of 20 acres to qualify beekeeping as an agricultural use.

A colony is defined as the hive, and its equipment and appurtenances including bees, comb, honey, pollen, and brood.

Intensity standards by tract size are:

Minimum of 5.0 ac	Up to 7.5 ac	Up to 10.0 ac	Up to 12.5 ac	Up to 15.0 ac	Up to 17.5 ac	Up to 20.0 ac
6	7	8	9	10	11	12

Ecological Laboratories

Land used principally as an ecological laboratory by a college or university may qualify for open space land valuation.

The property owner must follow the same application procedures and use requirements as other open space land valuations and the land must be principally used as an ecological laboratory.

Hemp (Industrial Use)



Land that is used for the production of *industrial hemp* may qualify for open-space land valuation if the property owner has obtained a license from the Texas Department of Agriculture (TDA).

The license must identify the specific property that is permitted to grow hemp. (Land where the crop is grown but not identified on the TDA issued license will not qualify for the special valuation).

TDA has set no minimum acreage requirements – only requires the licensure of a specific property (or properties) to produce hemp for industrial purposes by TDA.

Industrial uses include low THC content cannabis used for hemp rope, CBD oil, etc. It is illegal to grow high THC hemp in Texas.

TDA has not established any best practices for producing hemp “crops” because of the varying soil compositions and climates in the state.

For specific information regarding the licensing requirements see:

<https://www.texasagriculture.gov/Regulatory-Programs/Hemp>.

To receive open space land valuation on permitted properties, the property owner must timely file an application for the special valuation and include a copy of a valid license from TDA for the permitted property.

Licenses expire one year from issuance and licenses must be reappraised annually with TDA. For this reason, the Chief Appraiser may require that an annual update be filed with the district in order to continue receiving the special valuation.

Wildlife Management

To be considered eligible for wildlife management, land must be used to generate a sustaining breeding, migrating or wintering population of indigenous wild animals. Indigenous animals would be ones that are native to Texas as opposed to exotic animals that were introduced by man. Additionally, the wildlife population must be produced for human use.

Indigenous animals are native animals that originated in or naturally migrate through and are living naturally in the area as opposed to exotic animals that have been introduced to the area by man. Additionally, indigenous animals are ones that are native to Texas.

Wildlife management must be the primary use of the property. Land that is used exclusively for recreation will not qualify for this special valuation.



Typical Management Practices

Land used for the management of wildlife will be subject to management practices that encourage long-term maintenance of the population.

The district recognizes and adopts the typical practices and intensity standards of the Texas Parks & Wildlife for the Post Oak Savannah Region as the typical intensity standards for the county.

See www.tpwd.state.tx.us/landwater/land/habitats/post_oak/ for more information.

Use Standards

Wildlife management activities are elements of the degree of intensity determination. By law, property owners must be actively engaged in performing at least three of the following seven activities:

- Maintaining the animal's habitat,
- Controlling Erosion,
- Controlling predators,
- Providing supplemental water,
- Providing supplemental food,
- Providing shelter, and
- Making census counts to determine population.

Property owners are required to prove management practices annually and submit annual updates of their *Wildlife Management Plan*.

Tract Size Requirements

Only properties that meet the minimum acreage of 12.5 acres and usage ratio of at least 92% will be considered eligible for open-space land wildlife valuation.

Properties that are a part of a wildlife management coop or association may have a minimum acreage of 10 acres with a usage ratio of 90%.

For properties that since the previous tax year have been reduced in size and have had a change in ownership, the tract size must meet the minimum size as established by the county in order to qualify for wildlife management use.

If a property does not meet the minimum size, but has threatened or endangered species, deed restrictions, property owners' agreements, conservation easements or other legally binding covenants that obligate the landowner to actively perform wildlife management, the minimum acreage for qualification is set to 10 acres with a usage of 90%.

Calculation Test

A tract's minimum wildlife use percentage is determined using a formula prescribed in PTAD Rule 9.2005:

$$(Total\ Tract\ Acres - 1) / Total\ Tract\ Acres = Wildlife\ Use\ Percentage$$

Properties for which the wildlife use percentage calculates to be less than the required minimum for stand alone, or coop tracts will not qualify for the special valuation.

2025 Open Space (1-d-1) Land Use Valuation Calculation

"Pasture Land"

The following assumptions have been presented to the Navarro Central Appraisal District Ag Advisory Board and have been agreed upon as being typical to agricultural land within the boundaries of the Navarro Central Appraisal District:

Average Tract Size	49.03 acres	(Total Open Space Acres/Total Owners)
Sq. Footage of Average Tract	2,135,746.80 sq. feet	(49.03 acres * 43560 feet per acre)
Fencing		
Life Expectancy of Fence	40 years	(Average Life according to property owners and lessees surveyed)
Materials & Labor Costs	\$ 5.50 per linear f	(Average ShareCost according to NCAD Farm Ranch Survey)
Assumed Peremiter	5,846 linear feet	($\sqrt{2135746.8 \text{ sq. ft.} * 4}$)
Perimeter Cost		
Side 1	4,019 Linear feet shared with neighbor	
Side 2	4,019 Linear feet shared with neighbor	
Side 3	4,019 Linear feet shared with neighbor	
Side 4	8,038 Full Cost	
	<hr/>	
	20,096	Total Fence Cost
Cost per acre	409.86	
Total Fence Cost	\$10.25 per acre	(adjusted for time)
Capitalization Rate Ag Use	10.00%	(as published on PTAD website)

"Dry Croplands & Orchards"

Method used: Share lease based on 5 year average production.

Net income shown is the average income attributed to the land after all operating expenses and ad valorem taxes are paid.

Dry Cropland/Orchards				
Year	Gross Income	Owner's Expenses	Owner's Ad Valorum Tax	Net Income to Land
2019	140.63	-78.25	-4.31	58.07
2020	95.21	-61.66	-4.79	28.76
2021	103.94	-82.86	-6.22	14.86
2022	131.59	-100.27	-3.65	27.67
2023	158.90	-123.62	-5.47	29.80
Average Share Lease Price				31.830

$$31.83/0.1 = 318.3$$

2024 - \$366.32

"Pasturelands"

Improved				
Year	Lease Amount	Fences	Taxes	Net Income to Land
2019	20.00	-7.02	-2.54	10.44
2020	20.00	-7.02	-2.42	10.56
2021	20.00	-7.02	-2.39	10.59
2022	20.00	-7.02	-1.42	11.56
2023	20.00	-10.25	-1.54	8.21
Average Lease Price				10.273

$$10.273/0.1 = 102.73$$

2024 - \$102.86

Native				
Year	Lease Amount	Fences	Taxes	Net Income to Land
2019	18.00	-7.02	-2.03	8.95
2020	18.00	-7.02	-1.94	9.04
2021	18.00	-7.02	-1.91	9.07
2022	18.00	-7.02	-1.14	9.84
2023	18.00	-10.25	-1.30	6.45
Average Lease Price				8.671

$$8.671/0.1 = 86.71$$

2024 - \$86.86

Type	Year	Income	Expenses	Net To Land	% of Whole	Apportioned Income	Apportioned Expenses	Apportioned Net To Land
Corn	2019	\$163.15	\$102.87	\$60.29	42.15%	68.78	43.36	25.41
Cotton	2019	\$118.35	\$73.16	\$45.19	36.77%	43.51	26.90	16.62
Sorghum	2019	\$140.88	\$32.22	\$108.65	14.05%	19.80	4.53	15.27
Wheat	2019	\$121.57	\$49.19	\$72.38	7.03%	8.54	3.46	5.09
					100.00%	140.63	78.25	62.38

Type	Year	Income	Expenses	Net To Land	% of Whole	Apportioned Income	Apportioned Expenses	Apportioned Net To Land
Corn	2020	\$71.70	\$82.80	-\$11.10	30.55%	21.90	25.29	-3.39
Cotton	2020	\$50.42	\$57.57	-\$7.15	20.95%	10.56	12.06	-1.50
Sorghum	2020	\$141.36	\$45.32	\$96.04	20.32%	28.73	9.21	19.52
Wheat	2020	\$120.72	\$53.58	\$67.15	28.18%	34.02	15.10	18.92
					100.00%	95.21	61.66	33.55

Type	Year	Income	Expenses	Net To Land	% of Whole	Apportioned Income	Apportioned Expenses	Apportioned Net To Land
Corn	2021	\$90.09	\$101.41	-\$11.32	45.03%	40.57	45.67	-5.10
Cotton	2021	\$97.31	\$90.77	\$6.54	29.82%	29.02	27.07	1.95
Sorghum	2021	\$141.37	\$23.55	\$117.82	10.14%	14.34	2.39	11.95
Wheat	2021	\$133.38	\$51.59	\$81.80	15.01%	20.02	7.74	12.28
					100.00%	103.94	82.86	21.08

Type	Year	Income	Expenses	Net To Land	% of Whole	Apportioned Income	Apportioned Expenses	Apportioned Net To Land
Corn	2022	\$117.98	\$131.89	-\$13.91	34.82%	41.08	45.93	-4.84
Cotton	2022	\$124.75	\$93.88	\$30.87	39.30%	49.03	36.90	12.13
Sorghum	2022	\$141.37	\$53.57	\$87.80	9.73%	13.75	5.21	8.54
Wheat	2022	\$171.70	\$75.76	\$95.94	16.15%	27.73	12.23	15.49
					100.00%	131.59	100.27	31.32

Type	Year	Income	Expenses	Net To Land	% of Whole	Apportioned Income	Apportioned Expenses	Apportioned Net To Land
Corn	2023	\$220.97	\$153.25	\$67.71	54.47%	120.36	83.48	36.88
Cotton	2023	\$62.75	\$96.88	-\$34.13	27.87%	17.49	27.00	-9.51
Sorghum	2023	\$141.37	\$68.78	\$72.59	0.00%	0.00	0.00	0.00
Wheat	2023	\$119.20	\$74.44	\$44.76	17.66%	21.05	13.15	7.90
					100.00%	158.90	123.62	35.27

Five Year Average 36.72
 PTAD Cap Rate 10.00%
 Productivity Value **367.21**

2019 Crop Information	Acres and Yields						Prices		Crop Mix	
	Planted	Harvested	Yield	Unit	Skip %	Planted	Price	Unit	% Acres x NTL =	Contribution
Corn	18,000	15,000	14.3	bushels	1.00	11.9	3.90	bushels	42.2%	60.29
Cotton	15,700	15,000	442	pounds	0.67	422.3	0.66	pounds	36.8%	45.19
Cottonseed	0	0	0	NA	0.00	0.0	0.00	NA	0.0%	0.00
Oats	0	0	0	bushels	1.00	0.0	0.00	bushels	0.0%	0.00
Peanuts	0	0	0.0	pounds	1.00	0.0	0.00	pounds	0.0%	0.00
Sorghum	6,000	5,700	43.5	bushels	1.00	41.3	6,300.00	bushels	14.1%	108.65
Soybeans	0	0	0.0	bushels	1.00	0.0	0.00	bushels	0.0%	0.00
Wheat	3,000	1,000	48	bushels	1.00	16.0	5.00	bushels	7.0%	72.38
Totals	42,700	36,700							100.0%	286.51

FINAL NTL - SHARE LEASE 62.39

2019 DCP Payments	
Direct	6,123,116
Counter-Cyclical	0
Total DCP Pymts	6,123,116

Avg Total/Acre 143.40

Corn Budget		2019				Farm & Ranch Survey \$/Unit					
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advstry	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income											
Corn	bushels	90	33%	3.90	115.83					33%	
Government Payments	acre	1	33%	143.40	47.32						
Other (specify)	acre	1	33%	0.00	0.00						
Total Income					163.15						
Variable Expenses											
Seed	acre	1	33%	85.00	28.05	Share					
Fertilizer	acre	1	33%	100.00	33.00	Share					
Fertilizer Application	acre	1	0%	0.00	0.00						
Insecticide	acre	1	33%	20.80	6.86	Share					
Insecticide Application	acre	1	0%	0.00	0.00						
Herbicide	acre	1	33%	0.00	0.00						
Herbicide Application	acre	1	33%	0.00	0.00						
Harvest	acre	1	33%	31.34	10.34	Share					
Haul	bushels	90	33%	0.17	5.05	Share					
Dry	100 weight	0.9	0%	0.00	0.00						
Crop Insurance	acre	1	33%	19.00	6.27	Share					
Other (specify)	acre	1	0%	0.00	0.00						
Total Variable Expenses					89.58						
Fixed Expenses											
Management	acre	1	100%	8.50	8.50						
Taxes	acre	1	100%	4.79	4.79						
Other (specify)	acre	1	100%	0.00	0.00						
Total Fixed Expenses		%			13.29						
Total Expenses					102.87						
Corn Net to Land					60.29						

Cotton Budget	2019						Farm & Ranch Survey \$/Unit			
	Unit	No. of Units	Share %	\$/Unit	Total		Ag Advrsy	CAD	TAEX Agnt	FSA
										Other
Income										
Cotton	pounds	500	25%	0.66	82.50					25%
Cottonseed	tons	0.33	0%	160.00	0.00					
Government Payments	acre	1	25%	143.40	35.85					
Other (specify)	acre	1	25%	0.00	0.00					
Total Income					118.35					
Variable Expenses										
Seed	acre	1	0%	28.00	0.00					
Fertilizer	acre	1	25%	70.00	17.50			Share		
Fertilizer Application	acre	1	0%	0.00	0.00					
Insecticide	acre	1	25%	8.00	2.00			Share		
Insecticide Application	acre	1	0%	0.00	0.00					
Herbicide	acre	1	0%	23.20	0.00					
Herbicide Application	acre	1	0%	0.00	0.00					
Defoliation	acre	1	25%	0.00	0.00					
Harvest	pounds	500	25%	0.10	12.50			Share		
Haul	100 weight	22.73	0%	0.00	0.00					
Cotton board assessment	500lb. Bale	1	25%	3.83	0.96			Share		
Classing	500lb. Bale	1	25%	2.15	0.54			Share		
Warehse rcving & hndling	500lb. Bale	1	25%	9.50	2.38			Share		
Gin, Bag & Tie	pound	500	25%	0.11	13.75			Share		
Crop Insurance	acre	1	25%	25.00	6.25			Share		
Other (Boll Weevil)	acre	1	25%	10.00	2.50			Share		
Total Variable Expenses					58.37					
Fixed Expenses										
Management	acre	1	100%	10.00	10.00					
Taxes	acre	1	100%	4.79	4.79					
Other (specify)	acre	1	100%	0.00	0.00					
Total Fixed Expenses					14.79					
Total Expenses					73.16					
Cotton Net to Land					45.19					

Oats Budget	2019					Farm & Ranch Survey \$/Unit			
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advrsy	CAD	TAEX Agnt	FSA
									Other
Income									
Oats	bushels	6300	0%	0.00	0.00				0%
Government Payments	acre	0	0%	143.40	0.00				
Grazing	pound	0	0%	20.25	0.00				
Other (specify)	acre	1	0%	0.00	0.00				
Total Income					0.00				
Variable Expenses									
Seed	acre	1	0%	0.00	0.00				
Fertilizer	acre	1	0%	0.00	0.00				
Fertilizer Application	acre	1	0%	0.00	0.00				
Insecticide	acre	1	0%	0.00	0.00				
Insecticide Application	acre	1	0%	0.00	0.00				
Herbicide	acre	1	0%	0.00	0.00				
Herbicide Application	acre	1	0%	0.00	0.00				
Fungicide	acre	1	0%	0.00	0.00				
Fungicide Application	acre	1	0%	0.00	0.00				
Harvest	75 lb bale	1	0%	0.00	0.00				
Haul	75 lb bale	6300	0%	0.00	0.00				
Crop Insurance	acre	1	0%	0.00	0.00				
Other (specify)	acre	1	0%	0.00	0.00				
Total Variable Expenses					0.00				
Fixed Expenses									
Management	acre	1	100%	0.00	0.00				
Well	acre	1	100%	0.00	0.00				
Fence	acre	1	100%	0.00	0.00				
Taxes	acre	0	100%	4.79	0.00				
Other (specify)	acre	1	100%	0.00	0.00				
Total Fixed Expenses					0.00				
Total Expenses					0.00				
Oats Net to Land					0.00				

Peanuts Budget	2019				Farm & Ranch Survey \$/Unit						
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advrsy	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income											
Peanuts	pounds	0	0%	0.00	0.00						0%
Government Payments	acre	0	0%	143.40	0.00						
Other (specify)	acre	1	0%	0.00	0.00						
Total Income					0.00						
Variable Expenses											
Seed	acre	1	0%	0.00	0.00						
Fertilizer	acre	1	0%	0.00	0.00						
Fertilizer Application	acre	1	0%	0.00	0.00						
Insecticide	acre	1	0%	0.00	0.00						
Insecticide Application	acre	1	0%	0.00	0.00						
Herbicide	acre	1	0%	0.00	0.00						
Herbicide Application	acre	1	0%	0.00	0.00						
Fungicide	acre	1	0%	0.00	0.00						
Fungicide Application	acre	1	0%	0.00	0.00						
Harvest	acre	1	0%	0.00	0.00						
Haul	ton	0	0%	0.00	0.00						
Dry	ton	0	0%	0.00	0.00						
Crop Insurance	acre	1	0%	0.00	0.00						
Other (specify)	acre	1	0%	0.00	0.00						
Total Variable Expenses					0.00						
Fixed Expenses											
Management	acre	1	100%	0.00	0.00						
Taxes	acre	0	100%	4.79	0.00						
Other (specify)	acre	1	100%	0.00	0.00						
Total Fixed Expenses					0.00						
Total Expenses					0.00						
Peanuts Net to Land					0.00						

Sorghum Budget		2019				Farm & Ranch Survey \$/Unit			
Unit	No. of Units	Share %	\$/Unit	Total	Ag Advrsy	CAD	TAEX Agnt	FSA	Other
Income									
Sorghum	45	33%	6.30	93.56			33%		
Government Payments	1	33%	143.40	47.32					
Other (specify)	1	0%	0.00	0.00					
Total Income				140.88					
Variable Expenses									
Seed	5	0%	15.00	0.00					
Fertilizer	1	33%	42.00	13.86		Share			
Fertilizer Application	1	0%	0.00	0.00					
Insecticide	1	33%	3.00	0.99		Share			
Insecticide Application	1	0%	0.00	0.00					
Herbicide	1	33%	0.00	0.00					
Herbicide Application	1	0%	0.00	0.00					
Harvest	1	33%	0.50	0.17		Share			
Haul	0.45	33%	0.25	0.04		Share			
Dry	0.45	0%	0.00	0.00					
Crop Insurance	1	33%	11.00	3.63		Share			
Other (specify)	1	0%	0.00	0.00					
Total Variable Expenses				18.68					
Fixed Expenses									
Management	1	100%	8.75	8.75					
Taxes	1	100%	4.79	4.79					
Other (specify)	1	100%	0.00	0.00					
Total Fixed Expenses				13.54					
Total Expense				32.22					
Sorghum Net to Land				108.65					

Soybeans Budget	2019				Farm & Ranch Survey \$/Unit						
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advsrty	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income											
Soybeans	bushels	0	0%	0.00	0.00						0%
Government Payments	acre	0	0%	143.40	0.00						
Other (specify)	acre	1	0%	0.00	0.00						
Total Income					0.00						
Variable Expenses											
Seed	acre	1	0%	25.20	0.00						
Innoculant	acre	1	0%	1.50	0.00						
Fertilizer	acre	1	0%	0.00	0.00						
Fertilizer Application	acre	1	0%	0.00	0.00						
Insecticide	acre	1	0%	0.00	0.00						
Insecticide Application	acre	1	0%	0.00	0.00						
Herbicide	acre	1	0%	16.56	0.00						
Herbicide Application	acre	1	0%	5.00	0.00						
Harvest	acre	1	0%	19.60	0.00						
Haul	100 weight	0	0%	0.19	0.00						
Dry	bushels	0	0%	0.00	0.00						
Crop Insurance	acre	1	0%	0.00	0.00						
Other (specify)	acre	1	0%	0.00	0.00						
Total Variable Expenses					0.00						
Fixed Expenses											
Management	acre	1	100%	0.00	0.00						
Taxes	acre	0	100%	4.79	0.00						
Other (specify)	acre	1	100%	0.00	0.00						
Total Fixed Expenses					0.00						
Total Expenses					0.00						
Soybeans Net to Land					0.00						

Wheat Budget	2019				Farm & Ranch Survey \$/Unit						
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advrsy	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income											
Wheat	bushels	45	33%	5.00	74.25					33%	
Government Payments	acre	1	33%	143.40	47.32						
Grazing	acre	1	100%	0.00	0.00						
Other (specify)	acre	1	33%	0.00	0.00						
Total Income					121.57						
Variable Expenses											
Seed	acre	1	0%	31.50	0.00						
Fertilizer	acre	1	33%	38.60	12.74		Share				
Fertilizer Application	acre	1	0%	0.00	0.00						
Insecticide	acre	1	33%	4.50	1.49		Share				
Insecticide Application	acre	1	0%	0.00	0.00						
Herbicide	acre	1	0%	0.00	0.00						
Herbicide Application	acre	1	0%	0.00	0.00						
Harvest	acre	1	33%	25.00	8.25		Share				
Haul	bushels	45	33%	0.30	4.46		Share				
Dry	bushels	16	0%	0.00	0.00						
Crop Insurance	acre	1	33%	9.00	2.97		Share				
Other (specify)	acre	1	0%	0.00	0.00						
Total Variable Expenses					29.90						
Fixed Expenses											
Management	acre	1	100%	8.00	8.00						
Well Expense	acre	1	100%	0.00	0.00						
Fence	acre	1	100%	6.50	6.50						
Taxes	acre	1	100%	4.79	4.79						
Other (specify)	acre	1	100%	0.00	0.00						
Total Fixed Expenses					19.29						
Total Expenses					49.19						
Wheat Net to Land					72.38						

2020 Crop Information		Acres and Yields						Prices		Crop Mix	
Crop	Planted	Harvested	Yield	Unit	Skip %	Planted	Price	Unit	% Acres x NTL =	Contribution	
Corn	16,272	13,831	60.0	bushels	1.00	51.0	4.26	bushels	30.5%	-11.10	
Cotton	11,159	9,485	685	pounds	0.67	582.2	0.59	pounds	20.9%	-7.15	
Cottonseed	0	0	0	NA	0.00	0.0	0.00	NA	0.0%	0.00	
Oats	0	0	0	bushels	1.00	0.0	0.00	bushels	0.0%	0.00	
Peanuts	0	0	0.0	pounds	1.00	0.0	0.00	pounds	0.0%	0.00	
Sorghum	10,826	9,200	65.0	bushels	1.00	55.2	7,760.00	bushels	20.3%	19.52	
Soybeans	0	0	0.0	bushels	1.00	0.0	0.00	bushels	0.0%	0.00	
Wheat	15,013	12,759	40	bushels	1.00	34.0	5.38	bushels	28.2%	18.92	
Totals	53,270	45,275							100.0%	33.55	

FINAL NTL - SHARE LEASE

33.55

2020 DCP Payments	
Direct	0.00
Counter-Cyclical	0.00
Total DCP Pymts	0.00
Avg Total/Acre	0.00

Corn Budget	2020					Farm & Ranch Survey \$/Unit				
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advrsy	CAD	TAEX Agnt	FSA	Other
Income										
Corn	bushels	51	33%	4.26	71.70					
Government Payments	acre	1	33%	0.00	0.00					
Other (specify)	acre	1	33%	0.00	0.00					
Total Income					71.70					
Variable Expenses										
Seed	acre	1	33%	75.00	24.75		Share			
Fertilizer	acre	1	33%	65.00	21.45		Share			
Fertilizer Application	acre	1	0%	0.00	0.00					
Insecticide	acre	1	33%	5.00	1.65		Share			
Insecticide Application	acre	1	0%	0.00	0.00					
Herbicide	acre	1	33%	0.00	0.00					
Herbicide Application	acre	1	33%	0.00	0.00					
Harvest	acre	1	33%	25.00	8.25		Share			
Haul	bushels	51	33%	0.25	4.21		Share			
Dry	100 weight	0.51	0%	19.00	0.00					
Crop Insurance	acre	1	33%	19.00	6.27		Share			
Other (specify)	acre	1	0%	0.00	0.00					
Total Variable Expenses					66.58					
Fixed Expenses										
Management	acre	1	100%	10.00	10.00					
Taxes	acre	1	100%	6.22	6.22					
Other (specify)	acre	1	100%	0.00	0.00					
Total Fixed Expenses			%		16.22					
Total Expenses					82.80					
Corn Net to Land					-11.10					

Cotton Budget		2020					Farm & Ranch Survey \$/Unit			
Skip Row	Unit	No. of Units	Share %	\$/Unit	Total		Ag Advrsy	CAD	TAEX Agnt	FSA
Income										
Cotton	pounds	341.8	25%	0.59	50.42					
Cottonseed	tons	0.29	25%	0.00	0.00					
Government Payments	acre	1	25%	0.00	0.00					
Other (specify)	acre	1	25%	0.00	0.00					
Total Income					50.42					
Variable Expenses										
Seed	acre	1	0%	0.00	0.00					
Fertilizer	acre	1	25%	65.00	16.25			Share		
Fertilizer Application	acre	1	0%	0.00	0.00					
Insecticide	acre	1	25%	25.00	6.25			Share		
Insecticide Application	acre	1	0%	0.00	0.00					
Herbicide	acre	1	0%	20.00	0.00					
Herbicide Application	acre	1	0%	0.00	0.00					
Defoliation	acre	1	25%	0.00	0.00					
Harvest	pounds	341.8	25%	0.10	8.55			Share		
Haul	100 weight	15.54	0%	0.00	0.00					
Cotton board assessment	500lb. Bale	0.6836	25%	3.50	0.60			Share		
Classing	500lb. Bale	0.6836	25%	2.15	0.37			Share		
Warehse rcving & hndling	500lb. Bale	0.6836	25%	6.00	1.03			Share		
Gin, Bag & Tie	pound	341.8	25%	0.03	2.56			Share		
Crop Insurance	acre	1	25%	13.00	3.25			Share		
Other (Boll Weevil)	acre	1	25%	10.00	2.50			Share		
Total Variable Expenses					41.35					
Fixed Expenses										
Management	acre	1	100%	10.00	10.00					
Taxes	acre	1	100%	6.22	6.22					
Other (specify)	acre	1	100%	0.00	0.00					
Total Fixed Expenses					16.22					
Total Expenses					57.57					
Cotton Net to Land					-7.15					

Oats Budget	2020				Farm & Ranch Survey \$/Unit						
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advstry	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income											
Oats	bushels	7760	0%	0.00	0.00						
Government Payments	acre	0	0%	0.00	0.00						
Grazing	pound	0	0%	20.25	0.00						
Other (specify)	acre	1	0%	0.00	0.00						
Total Income					0.00						
Variable Expenses											
Seed	acre	1	0%	0.00	0.00						
Fertilizer	acre	1	0%	0.00	0.00						
Fertilizer Application	acre	1	0%	0.00	0.00						
Insecticide	acre	1	0%	0.00	0.00						
Insecticide Application	acre	1	0%	0.00	0.00						
Herbicide	acre	1	0%	0.00	0.00						
Herbicide Application	acre	1	0%	0.00	0.00						
Fungicide	acre	1	0%	0.00	0.00						
Fungicide Application	acre	1	0%	0.00	0.00						
Harvest	75 lb bale	1	0%	0.00	0.00						
Haul	75 lb bale	7760	0%	0.00	0.00						
Crop Insurance	acre	1	0%	0.00	0.00						
Other (specify)	acre	1	0%	0.00	0.00						
Total Variable Expenses					0.00						
Fixed Expenses											
Management	acre	1	100%	0.00	0.00						
Well	acre	1	100%	0.00	0.00						
Fence	acre	1	100%	0.00	0.00						
Taxes	acre	0	100%	6.22	0.00						
Other (specify)	acre	1	100%	0.00	0.00						
Total Fixed Expenses					0.00						
Total Expenses					0.00						
Oats Net to Land					0.00						

Peanuts Budget	2020				Farm & Ranch Survey \$/Unit						
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advrsy	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income											
Peanuts	pounds	0	0%	0.00	0.00						0%
Government Payments	acre	0	0%	0.00	0.00						
Other (specify)	acre	1	0%	0.00	0.00						
Total Income					0.00						
Variable Expenses											
Seed	acre	1	0%	0.00	0.00						
Fertilizer	acre	1	0%	0.00	0.00						
Fertilizer Application	acre	1	0%	0.00	0.00						
Insecticide	acre	1	0%	0.00	0.00						
Insecticide Application	acre	1	0%	0.00	0.00						
Herbicide	acre	1	0%	0.00	0.00						
Herbicide Application	acre	1	0%	0.00	0.00						
Fungicide	acre	1	0%	0.00	0.00						
Fungicide Application	acre	1	0%	0.00	0.00						
Harvest	acre	1	0%	0.00	0.00						
Haul	ton	0	0%	0.00	0.00						
Dry	ton	0	0%	0.00	0.00						
Crop Insurance	acre	1	0%	0.00	0.00						
Other (specify)	acre	1	0%	0.00	0.00						
Total Variable Expenses					0.00						
Fixed Expenses											
Management	acre	1	100%	0.00	0.00						
Taxes	acre	0	100%	6.22	0.00						
Other (specify)	acre	1	100%	0.00	0.00						
Total Fixed Expenses					0.00						
Total Expenses					0.00						
Peanuts Net to Land					0.00						

Sorghum Budget	2020						Farm & Ranch Survey \$/Unit			
	Unit	No. of Units	Share %	\$/Unit	Total		Ag Advrsy	CAD	TAEX Agnt	FSA
Income										
Sorghum	bushels	55.2	33%	7.76	141.36					
Government Payments	acre	1	33%	0.00	0.00					
Other (specify)	acre	1	0%	0.00	0.00					
Total Income					141.36					
Variable Expenses										
Seed	acre	1	0%	0.00	0.00					
Fertilizer	acre	1	33%	65.00	21.45			Share		
Fertilizer Application	acre	1	0%	0.00	0.00					
Insecticide	acre	1	33%	15.00	4.95			Share		
Insecticide Application	acre	1	0%	0.00	0.00					
Herbicide	acre	1	33%	0.00	0.00					
Herbicide Application	acre	1	0%	0.00	0.00					
Harvest	bushels	1	33%	0.35	0.12			Share		
Haul	100 weight	0.55	33%	0.25	0.05			Share		
Dry	100 weight	0.55	0%	0.00	0.00					
Crop Insurance	acre	1	33%	8.00	2.64			Share		
Other (specify)	acre	1	0%	0.00	0.00					
Total Variable Expenses					29.20					
Fixed Expenses										
Management	acre	1	100%	9.90	9.90					
Taxes	acre	1	100%	6.22	6.22					
Other (specify)	acre	1	100%	0.00	0.00					
Total Fixed Expenses					16.12					
Total Expense					45.32					
Sorghum Net to Land					96.04					

Soybeans Budget	2020				Farm & Ranch Survey \$/Unit							
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advrsy	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other	
Income												
Soybeans	bushels	0	0%	0.00	0.00							
Government Payments	acre	0	0%	0.00	0.00							
Other (specify)	acre	1	0%	0.00	0.00						0%	
Total Income					0.00							
Variable Expenses												
Seed	acre	1	0%	25.20	0.00							
Innoculant	acre	1	0%	1.50	0.00							
Fertilizer	acre	1	0%	0.00	0.00							
Fertilizer Application	acre	1	0%	0.00	0.00							
Insecticide	acre	1	0%	0.00	0.00							
Insecticide Application	acre	1	0%	0.00	0.00							
Herbicide	acre	1	0%	16.56	0.00							
Herbicide Application	acre	1	0%	5.00	0.00							
Harvest	acre	1	0%	19.60	0.00							
Haul	100 weight	0	0%	0.19	0.00							
Dry	bushels	0	0%	0.00	0.00							
Crop Insurance	acre	1	0%	0.00	0.00							
Other (specify)	acre	1	0%	0.00	0.00							
Total Variable Expenses					0.00							
Fixed Expenses												
Management	acre	1	100%	0.00	0.00							
Taxes	acre	1	100%	6.22	6.22							
Other (specify)	acre	1	100%	0.00	0.00							
Total Fixed Expenses					6.22							
Total Expenses					6.22							
Soybeans Net to Land					-6.22							

Wheat Budget	2020				Farm & Ranch Survey \$/Unit						
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advrsy	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income											
Wheat	bushels	34	33%	5.38	60.36						
Government Payments	acre	1	33%	0.00	0.00						33%
Grazing	acre	1	100%	60.36	60.36						
Other (specify)	acre	1	33%	0.00	0.00						
Total Income					120.72						
Variable Expenses											
Seed	acre	1	0%	0.00	0.00						
Fertilizer	acre	1	33%	50.00	16.50		Share				
Fertilizer Application	acre	1	0%	0.00	0.00						
Insecticide	acre	1	33%	5.00	1.65		Share				
Insecticide Application	acre	1	0%	0.00	0.00						
Herbicide	acre	1	0%	0.00	0.00						
Herbicide Application	acre	1	0%	0.00	0.00						
Harvest	acre	1	33%	25.00	8.25		Share				
Haul	bushels	34	33%	0.30	3.37		Share				
Dry	bushels	34	0%	0.00	0.00						
Crop Insurance	acre	1	33%	8.00	2.64		Share				
Other (specify)	acre	1	0%	0.00	0.00						
Total Variable Expenses					32.41						
Fixed Expenses											
Management	acre	1	100%	8.45	8.45						
Well Expense	acre	1	100%	0.00	0.00						
Fence	acre	1	100%	6.50	6.50						
Taxes	acre	1	100%	6.22	6.22						
Other (specify)	acre	1	100%	0.00	0.00						
Total Fixed Expenses					21.17						
Total Expenses					53.58						
Wheat Net to Land					67.15						

2021 Crop Information		Acres and Yields					Prices		Crop Mix	
Crop	Planted	Harvested	Yield	Unit	Skip %	Yield/ Planted	Price	Unit	% Acres x NTL =	Contribution
Corn	22,200	20,700	90.5	bushels	1.00	84.4	4.20	bushels	45.0%	-11.32
Cotton	14,700	12,800	825	pounds	0.67	718.4	0.70	pounds	29.8%	6.54
Cottonseed	0	0	0	NA	0.00	0.0	0.00	NA	0.0%	0.00
Oats	0	0	0	bushels	1.00	0.0	0.00	bushels	0.0%	0.00
Peanuts	0	0	0.0	pounds	1.00	0.0	0.00	pounds	0.0%	0.00
Sorghum	5,000	4,600	65.0	bushels	1.00	59.8	10.20	bushels	10.1%	117.82
Soybeans	0	0	0.0	bushels	1.00	0.0	0.00	bushels	0.0%	0.00
Wheat	7,400	4,410	50.3	bushels	1.00	30.0	4.70	bushels	15.0%	81.80
Totals	49,300	42,510							100.0%	194.84

FINAL NTL - SHARE LEASE 21.08

2021 DCP Payments	
Direct	0.00
Counter-Cyclical	0.00
Total DCP Pymts	0.00
Avg Total/Acre	0.00

Corn Budget	2021						Farm & Ranch Survey \$/Unit					
	Unit	No. of Units	Share %	\$/Unit	Total		Ag Advrsy	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income												
Corn	bushels	65	33%	4.20	90.09							
Government Payments	acre	1	33%	0.00	0.00							
Other (specify)	acre	1	33%	0.00	0.00							
Total Income					90.09							
Variable Expenses												
Seed	acre	1	33%	85.00	28.05		Share					
Fertilizer	acre	1	33%	100.00	33.00		Share					
Fertilizer Application	acre	1	0%	0.00	0.00							
Insecticide	acre	1	33%	14.41	4.76		Share					
Insecticide Application	acre	1	0%	0.00	0.00							
Herbicide	acre	1	33%	4.40	1.45							
Herbicide Application	acre	1	33%	0.00	0.00							
Harvest	acre	1	33%	25.00	8.25		Share					
Haul	bushels	65	33%	0.20	4.29		Share					
Dry	100 weight	0.65	33%	0.20	0.04		Share					
Crop Insurance	acre	1	33%	24.00	7.92		Share					
Other (specify)	acre	1	0%	0.00	0.00							
Total Variable Expenses					87.76							
Fixed Expenses												
Management	acre	1	100%	10.00	10.00							
Taxes	acre	1	100%	3.65	3.65							
Other (specify)	acre	1	100%	0.00	0.00							
Total Fixed Expenses		%			13.65							
Total Expenses					101.41							
Corn Net to Land					-11.32							

Cotton Budget		2021						Farm & Ranch Survey \$/Unit					
Skip Row		Unit	No. of Units	Share %	\$/Unit	Total		Ag Advrsy	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income													
Cotton		pounds	450	25%	0.70	78.75							
Cottonseed		tons	0.33	25%	225.00	18.56							
Government Payments		acre	1	25%	0.00	0.00							
Other (specify)		acre	1	25%	0.00	0.00							
Total Income						97.31							
Variable Expenses													
Seed		acre	1	0%	62.00	0.00							
Fertilizer		acre	1	25%	80.00	20.00		Share					
Fertilizer Application		acre	1	0%	0.00	0.00							
Insecticide		acre	1	25%	8.00	2.00		Share					
Insecticide Application		acre	1	0%	0.00	0.00							
Herbicide		acre	1	0%	4.60	0.00							
Herbicide Application		acre	1	0%	0.00	0.00							
Defoliation		acre	1	25%	22.00	5.50							
Harvest		pounds	450	25%	0.10	11.25		Share					
Haul		100 weight	20.45	0%	0.00	0.00							
Cotton board assessment		500lb. Bale	0.9	25%	3.50	0.79		Share					
Classing		500lb. Bale	0.9	25%	2.15	0.48		Share					
Warehse rcving & hndling		500lb. Bale	0.9	25%	6.00	1.35		Share					
Gin, Bag & Tie		pound	450	25%	0.24	27.00		Share					
Crop Insurance		acre	1	25%	25.00	6.25		Share					
Other (Boll Weevil)		acre	1	25%	10.00	2.50		Share					
Total Variable Expenses						77.12							
Fixed Expenses													
Management		acre	1	100%	10.00	10.00							
Taxes		acre	1	100%	3.65	3.65							
Other (specify)		acre	1	100%	0.00	0.00							
Total Fixed Expenses						13.65							
Total Expenses						90.77							
Cotton Net to Land						6.54							

Oats Budget	2021						Farm & Ranch Survey \$/Unit					
	Unit	No. of Units	Share %	\$/Unit	Total		Ag Advrsy	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income												
Oats	bushels	10.2	0%	0.00	0.00							
Government Payments	acre	0	0%	0.00	0.00							
Grazing	pound	0	0%	20.25	0.00							
Other (specify)	acre	1	0%	0.00	0.00							
Total Income					0.00							
Variable Expenses												
Seed	acre	1	0%	0.00	0.00							
Fertilizer	acre	1	0%	0.00	0.00							
Fertilizer Application	acre	1	0%	0.00	0.00							
Insecticide	acre	1	0%	0.00	0.00							
Insecticide Application	acre	1	0%	0.00	0.00							
Herbicide	acre	1	0%	0.00	0.00							
Herbicide Application	acre	1	0%	0.00	0.00							
Fungicide	acre	1	0%	0.00	0.00							
Fungicide Application	acre	1	0%	0.00	0.00							
Harvest	75 lb bale	1	0%	0.00	0.00							
Haul	75 lb bale	10.2	0%	0.00	0.00							
Crop Insurance	acre	1	0%	0.00	0.00							
Other (specify)	acre	1	0%	0.00	0.00							
Total Variable Expenses					0.00							
Fixed Expenses												
Management	acre	1	100%	0.00	0.00							
Well	acre	1	100%	0.00	0.00							
Fence	acre	1	100%	0.00	0.00							
Taxes	acre	0	100%	3.65	0.00							
Other (specify)	acre	1	100%	0.00	0.00							
Total Fixed Expenses					0.00							
Total Expenses					0.00							
Oats Net to Land					0.00							

Peanuts Budget	2021					Farm & Ranch Survey \$/Unit						
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advrsy	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other	
Income												
Peanuts	pounds	0	0%	0.00	0.00							
Government Payments	acre	0	0%	0.00	0.00							
Other (specify)	acre	1	0%	0.00	0.00							
Total Income					0.00							
Variable Expenses												
Seed	acre	1	0%	0.00	0.00							
Fertilizer	acre	1	0%	0.00	0.00							
Fertilizer Application	acre	1	0%	0.00	0.00							
Insecticide	acre	1	0%	0.00	0.00							
Insecticide Application	acre	1	0%	0.00	0.00							
Herbicide	acre	1	0%	0.00	0.00							
Herbicide Application	acre	1	0%	0.00	0.00							
Fungicide	acre	1	0%	0.00	0.00							
Fungicide Application	acre	1	0%	0.00	0.00							
Harvest	acre	1	0%	0.00	0.00							
Haul	ton	0	0%	0.00	0.00							
Dry	ton	0	0%	0.00	0.00							
Crop Insurance	acre	1	0%	0.00	0.00							
Other (specify)	acre	1	0%	0.00	0.00							
Total Variable Expenses					0.00							
Fixed Expenses												
Management	acre	1	100%	0.00	0.00							
Taxes	acre	0	100%	3.65	0.00							
Other (specify)	acre	1	100%	0.00	0.00							
Total Fixed Expenses					0.00							
Total Expenses					0.00							
Peanuts Net to Land					0.00							

Sorghum Budget	2021					Farm & Ranch Survey \$/Unit						
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advrsy	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other	
Income												
Sorghum	bushels	42	33%	10.20	141.37							
Government Payments	acre	1	33%	0.00	0.00					33%		
Other (specify)	acre	1	0%	0.00	0.00							
Total Income					141.37							
Variable Expenses												
Seed	acre	1	0%	2.60	0.00							
Fertilizer	acre	1	33%	11.55	3.81							
Fertilizer Application	acre	1	0%	0.00	0.00		Share					
Insecticide	acre	1	33%	3.00	0.99							
Insecticide Application	acre	1	0%	0.00	0.00		Share					
Herbicide	acre	1	33%	4.00	1.32							
Herbicide Application	acre	1	0%	0.00	0.00							
Harvest	bushels	1	33%	0.35	0.12		Share					
Haul	100 weight	0.42	33%	0.25	0.03		Share					
Dry	100 weight	0.42	0%	0.00	0.00							
Crop Insurance	acre	1	33%	11.00	3.63		Share					
Other (specify)	acre	1	0%	0.00	0.00							
Total Variable Expenses					9.90							
Fixed Expenses												
Management	acre	1	100%	10.00	10.00							
Taxes	acre	1	100%	3.65	3.65							
Other (specify)	acre	1	100%	0.00	0.00							
Total Fixed Expenses					13.65							
Total Expense					23.55							
Sorghum Net to Land					117.82							

Soybeans Budget	2021					Farm & Ranch Survey \$/Unit						
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advrsy	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other	
Income												
Soybeans	bushels	0	0%	0.00	0.00							
Government Payments	acre	0	0%	0.00	0.00							
Other (specify)	acre	1	0%	0.00	0.00							
Total Income					0.00							
Variable Expenses												
Seed	acre	1	0%	25.20	0.00							
Innoculant	acre	1	0%	1.50	0.00							
Fertilizer	acre	1	0%	0.00	0.00							
Fertilizer Application	acre	1	0%	0.00	0.00							
Insecticide	acre	1	0%	0.00	0.00							
Insecticide Application	acre	1	0%	0.00	0.00							
Herbicide	acre	1	0%	16.56	0.00							
Herbicide Application	acre	1	0%	5.00	0.00							
Harvest	acre	1	0%	19.60	0.00							
Haul	100 weight	0	0%	0.19	0.00							
Dry	bushels	0	0%	0.00	0.00							
Crop Insurance	acre	1	0%	0.00	0.00							
Other (specify)	acre	1	0%	0.00	0.00							
Total Variable Expenses					0.00							
Fixed Expenses												
Management	acre	1	100%	0.00	0.00							
Taxes	acre	0	100%	3.65	0.00							
Other (specify)	acre	1	100%	0.00	0.00							
Total Fixed Expenses					0.00							
Total Expenses					0.00							
Soybeans Net to Land					0.00							

Wheat Budget	2021					Farm & Ranch Survey \$/Unit					
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advrsy	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income											
Wheat	bushels	43	33%	4.70	66.69		33%				
Government Payments	acre	1	33%	0.00	0.00						
Grazing	acre	1	100%	66.69	66.69						
Other (specify)	acre	1	33%	0.00	0.00						
Total Income					133.38						
Variable Expenses											
Seed	acre	1	0%	0.25	0.00						
Fertilizer	acre	1	33%	41.38	13.66		Share				
Fertilizer Application	acre	1	0%	0.00	0.00						
Insecticide	acre	1	33%	4.88	1.61		Share				
Insecticide Application	acre	1	0%	0.00	0.00						
Herbicide	acre	1	0%	15.20	0.00						
Herbicide Application	acre	1	0%	0.00	0.00						
Harvest	acre	1	33%	30.00	9.90		Share				
Haul	bushels	30	33%	0.30	2.97		Share				
Dry	bushels	30	0%	0.00	0.00						
Crop Insurance	acre	1	33%	12.00	3.96		Share				
Other (specify)	acre	1	0%	0.00	0.00						
Total Variable Expenses					32.10						
Fixed Expenses											
Management	acre	1	100%	9.34	9.34						
Well Expense	acre	1	100%	0.00	0.00						
Fence	acre	1	100%	6.50	6.50						
Taxes	acre	1	100%	3.65	3.65						
Other (specify)	acre	1	100%	0.00	0.00						
Total Fixed Expenses					19.49						
Total Expenses					51.59						
Wheat Net to Land					81.80						

2022 Crop Information		Acres and Yields					Prices		Crop Mix	
Crop	Planted	Harvested	Yield	Unit	Skip %	Yield/ Planted	Price	Unit	% Acres x NTL =	Contribution
Corn	17,900	8,450	64.0	bushels	1.00	30.2	5.50	bushels	34.8%	-13.91
Cotton	20,200	19,400	314	pounds	0.67	301.6	0.80	pounds	39.3%	30.87
Cottonseed	0	0	0	NA	0.00	0.0	0.00	NA	0.0%	0.00
Oats	0	0	0	bushels	1.00	0.0	0.00	bushels	0.0%	-5.47
Peanuts	0	0	0.0	pounds	1.00	0.0	0.00	pounds	0.0%	0.00
Sorghum	5,000	4,600	65.0	bushels	1.00	59.8	10.20	bushels	9.7%	87.80
Soybeans	0	0	0.0	bushels	1.00	0.0	0.00	bushels	0.0%	-5.47
Wheat	8,300	5,760	43	bushels	1.00	29.8	7.40	bushels	16.1%	95.94
Totals	51,400	38,210							100.0%	189.75

FINAL NTL - SHARE LEASE 31.32

2022 DCP Payments	
Direct	0.00
Counter-Cyclical	0.00
Total DCP Pymts	0.00
Avg Total/Acre	0.00

Corn Budget	2022					Farm & Ranch Survey \$/Unit					
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advrsy	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income											
Corn	bushels	65	33%	5.50	117.98						
Government Payments	acre	1	33%	0.00	0.00						
Other (specify)	acre	1	33%	0.00	0.00						
Total Income					117.98						
Variable Expenses											
Seed	acre	1	33%	100.00	33.00		Share				
Fertilizer	acre	1	33%	165.00	54.45		Share				
Fertilizer Application	acre	1	0%	4.00	0.00						
Insecticide	acre	1	33%	18.00	5.94		Share				
Insecticide Application	acre	1	0%	0.00	0.00						
Herbicide	acre	1	33%	4.40	1.45						
Herbicide Application	acre	1	33%	0.00	0.00						
Harvest	acre	1	33%	25.00	8.25		Share				
Haul	bushels	65	33%	0.25	5.36		Share				
Dry	100 weight	0.65	33%	0.20	0.04		Share				
Crop Insurance	acre	1	33%	24.00	7.92		Share				
Other (specify)	acre	1	0%	0.00	0.00						
Total Variable Expenses					116.42						
Fixed Expenses											
Management	acre	1	100%	10.00	10.00						
Taxes	acre	1	100%	5.47	5.47						
Other (specify)	acre	1	100%	0.00	0.00						
Total Fixed Expenses		%			15.47						
Total Expenses					131.89						
Corn Net to Land					-13.91						

Cotton Budget		2022						Farm & Ranch Survey \$/Unit					
Skip Row		Unit	No. of Units	Share %	\$/Unit	Total		Ag Advrsy	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income													
Cotton		pounds	500	25%	0.80	100.00							
Cottonseed		tons	0.33	25%	300.00	24.75							
Government Payments		acre	1	25%	0.00	0.00							
Other (specify)		acre	1	25%	0.00	0.00							
Total Income						124.75							
Variable Expenses													
Seed		acre	1	0%	72.00	0.00							
Fertilizer		acre	1	25%	125.00	31.25			Share				
Fertilizer Application		acre	1	0%	0.00	0.00							
Insecticide		acre	1	25%	8.00	2.00			Share				
Insecticide Application		acre	1	0%	0.00	0.00							
Herbicide		acre	1	0%	13.90	0.00							
Herbicide Application		acre	1	0%	0.00	0.00							
Defoliation		acre	1	25%	26.00	6.50							
Harvest		pounds	500	25%	0.10	12.50			Share				
Haul		100 weight	22.73	0%	0.00	0.00							
Cotton board assessment		500lb. Bale	1	25%	3.50	0.88			Share				
Classing		500lb. Bale	1	25%	2.15	0.54			Share				
Warehse rcving & hndling		500lb. Bale	1	25%	6.00	1.50			Share				
Gin, Bag & Tie		pound	500	25%	0.12	15.00			Share				
Crop Insurance		acre	1	25%	23.00	5.75			Share				
Other (Boll Weevil)		acre	1	25%	10.00	2.50			Share				
Total Variable Expenses						78.41							
Fixed Expenses													
Management		acre	1	100%	10.00	10.00							
Taxes		acre	1	100%	5.47	5.47							
Other (specify)		acre	1	100%	0.00	0.00							
Total Fixed Expenses						15.47							
Total Expenses						93.88							
Cotton Net to Land						30.87							

Oats Budget	2022					Farm & Ranch Survey \$/Unit					
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advrsy	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income											
Oats	bushels	10.2	0%	0.00	0.00						
Government Payments	acre	0	0%	0.00	0.00						
Grazing	pound	0	0%	20.25	0.00						
Other (specify)	acre	1	0%	0.00	0.00						
Total Income					0.00						
Variable Expenses											
Seed	acre	1	0%	0.00	0.00						
Fertilizer	acre	1	0%	0.00	0.00						
Fertilizer Application	acre	1	0%	0.00	0.00						
Insecticide	acre	1	0%	0.00	0.00						
Insecticide Application	acre	1	0%	0.00	0.00						
Herbicide	acre	1	0%	0.00	0.00						
Herbicide Application	acre	1	0%	0.00	0.00						
Fungicide	acre	1	0%	0.00	0.00						
Fungicide Application	acre	1	0%	0.00	0.00						
Harvest	75 lb bale	1	0%	0.00	0.00						
Haul	75 lb bale	10.2	0%	0.00	0.00						
Crop Insurance	acre	1	0%	0.00	0.00						
Other (specify)	acre	1	0%	0.00	0.00						
Total Variable Expenses					0.00						
Fixed Expenses											
Management	acre	1	100%	0.00	0.00						
Well	acre	1	100%	0.00	0.00						
Fence	acre	1	100%	0.00	0.00						
Taxes	acre	1	100%	5.47	5.47						
Other (specify)	acre	1	100%	0.00	0.00						
Total Fixed Expenses					5.47						
Total Expenses					5.47						
Oats Net to Land					-5.47						

Peanuts Budget	2022					Farm & Ranch Survey \$/Unit						
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advrsy	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other	
Income												
Peanuts	pounds	0	0%	0.00	0.00							
Government Payments	acre	0	0%	0.00	0.00							
Other (specify)	acre	1	0%	0.00	0.00							
Total Income					0.00							
Variable Expenses												
Seed	acre	1	0%	0.00	0.00							
Fertilizer	acre	1	0%	0.00	0.00							
Fertilizer Application	acre	1	0%	0.00	0.00							
Insecticide	acre	1	0%	0.00	0.00							
Insecticide Application	acre	1	0%	0.00	0.00							
Herbicide	acre	1	0%	0.00	0.00							
Herbicide Application	acre	1	0%	0.00	0.00							
Fungicide	acre	1	0%	0.00	0.00							
Fungicide Application	acre	1	0%	0.00	0.00							
Harvest	acre	1	0%	0.00	0.00							
Haul	ton	0	0%	0.00	0.00							
Dry	ton	0	0%	0.00	0.00							
Crop Insurance	acre	1	0%	0.00	0.00							
Other (specify)	acre	1	0%	0.00	0.00							
Total Variable Expenses					0.00							
Fixed Expenses												
Management	acre	1	100%	0.00	0.00							
Taxes	acre	1	100%	5.47	5.47							
Other (specify)	acre	1	100%	0.00	0.00							
Total Fixed Expenses					0.00							
Total Expenses					0.00							
Peanuts Net to Land					0.00							

Sorghum Budget	2022						Farm & Ranch Survey \$/Unit					
	Unit	No. of Units	Share %	\$/Unit	Total		Ag Advrsy	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income												
Sorghum	bushels	42	33%	10.20	141.37							
Government Payments	acre	1	33%	0.00	0.00							
Other (specify)	acre	1	0%	0.00	0.00							
Total Income					141.37							
Variable Expenses												
Seed	acre	1	0%	13.00	0.00							
Fertilizer	acre	1	33%	95.00	31.35			Share				
Fertilizer Application	acre	1	0%	0.00	0.00							
Insecticide	acre	1	33%	3.00	0.99			Share				
Insecticide Application	acre	1	0%	0.00	0.00							
Herbicide	acre	1	33%	6.00	1.98							
Herbicide Application	acre	1	0%	0.00	0.00							
Harvest	bushels	1	33%	0.35	0.12			Share				
Haul	100 weight	0.42	33%	0.25	0.03			Share				
Dry	100 weight	0.42	0%	0.00	0.00							
Crop Insurance	acre	1	33%	11.00	3.63			Share				
Other (specify)	acre	1	0%	0.00	0.00							
Total Variable Expenses					38.10							
Fixed Expenses												
Management	acre	1	100%	10.00	10.00							
Taxes	acre	1	100%	5.47	5.47							
Other (specify)	acre	1	100%	0.00	0.00							
Total Fixed Expenses					15.47							
Total Expense					53.57							
Sorghum Net to Land					87.80							

Soybeans Budget	2022					Farm & Ranch Survey \$/Unit					
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advrsy	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income											
Soybeans	bushels	0	0%	0.00	0.00						
Government Payments	acre	0	0%	0.00	0.00						
Other (specify)	acre	1	0%	0.00	0.00						0%
Total Income					0.00						
Variable Expenses											
Seed	acre	1	0%	25.20	0.00						
Innoculant	acre	1	0%	1.50	0.00						
Fertilizer	acre	1	0%	0.00	0.00						
Fertilizer Application	acre	1	0%	0.00	0.00						
Insecticide	acre	1	0%	0.00	0.00						
Insecticide Application	acre	1	0%	0.00	0.00						
Herbicide	acre	1	0%	16.56	0.00						
Herbicide Application	acre	1	0%	5.00	0.00						
Harvest	acre	1	0%	19.60	0.00						
Haul	100 weight	0	0%	0.19	0.00						
Dry	bushels	0	0%	0.00	0.00						
Crop Insurance	acre	1	0%	0.00	0.00						
Other (specify)	acre	1	0%	0.00	0.00						
Total Variable Expenses					0.00						
Fixed Expenses											
Management	acre	1	100%	0.00	0.00						
Taxes	acre	1	100%	5.47	5.47						
Other (specify)	acre	1	100%	0.00	0.00						
Total Fixed Expenses					5.47						
Total Expenses					5.47						
Soybeans Net to Land					-5.47						

Wheat Budget	2022						Farm & Ranch Survey \$/Unit					
	Unit	No. of Units	Share %	\$/Unit	Total		Ag Advsry	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income												
Wheat	bushels	43	33%	7.40	105.01							
Government Payments	acre	1	33%	0.00	0.00							
Grazing	acre	1	100%	66.69	66.69							
Other (specify)	acre	1	33%	0.00	0.00							
Total Income					171.70							
Variable Expenses												
Seed	acre	1	0%	45.00	0.00							
Fertilizer	acre	1	33%	91.50	30.20			Share				
Fertilizer Application	acre	1	0%	0.00	0.00							
Insecticide	acre	1	33%	7.50	2.48			Share				
Insecticide Application	acre	1	0%	0.00	0.00							
Herbicide	acre	1	0%	21.40	0.00							
Herbicide Application	acre	1	0%	0.00	0.00							
Harvest	acre	1	33%	40.00	13.20			Share				
Haul	bushels	30	33%	0.40	3.96			Share				
Dry	bushels	30	0%	0.00	0.00							
Crop Insurance	acre	1	33%	12.00	3.96			Share				
Other (specify)	acre	1	0%	0.00	0.00							
Total Variable Expenses					53.79							
Fixed Expenses												
Management	acre	1	100%	10.00	10.00							
Well Expense	acre	1	100%	0.00	0.00							
Fence	acre	1	100%	6.50	6.50							
Taxes	acre	1	100%	5.47	5.47							
Other (specify)	acre	1	100%	0.00	0.00							
Total Fixed Expenses					21.97							
Total Expenses					75.76							
Wheat Net to Land					95.94							

2023 Crop Information	Acres and Yields						Prices		Crop Mix		
Crop	Planted	Harvested	Yield	Unit	Skip %	Yield/ Planted	Price	Unit	% Acres x NTL =		Contribution
Corn	25,600	21,200	111.6	bushels	1.00	92.4	6.00	bushels	54.5%	67.71	36.88
Cotton	13,100	9,900	190	pounds	0.67	143.6	0.80	pounds	27.9%	-34.13	-9.51
Cottonseed	0	0	0	NA	0.00	0.0	0.00	NA	0.0%	0.00	0.00
Oats	0	0	0	bushels	1.00	0.0	0.00	bushels	0.0%	-5.47	0.00
Peanuts	0	0	0.0	pounds	1.00	0.0	0.00	pounds	0.0%	0.00	0.00
Sorghum	0	0	0.0	bushels	1.00	0.0	0.00	bushels	0.0%	72.59	0.00
Soybeans	0	0	0.0	bushels	1.00	0.0	0.00	bushels	0.0%	-5.47	0.00
Wheat	8,300	5,760	43	bushels	1.00	29.8	8.40	bushels	17.7%	44.76	7.90
Totals	47,000	36,860							100.0%	139.99	35.27

Final Net To Land - SHARE LEASE 35.27

2023 DCP Payments	
Direct	0.00
Counter-Cyclical	0.00
Total DCP Pymts	0.00
Avg Total/Acre	0.00

Corn Budget

	2023					Farm & Ranch Survey \$/Unit					
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advsry	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income											
Corn	bushels	111.6	33%	6.00	220.97		33%				
Government Payments	acre	1	33%	0.00	0.00						
Other (specify)	acre	1	33%	0.00	0.00						
Total Income					220.97						
Variable Expenses											
Seed	acre	1	33%	140.00	46.20		Share				
Fertilizer	acre	1	33%	185.00	61.05		Share				
Fertilizer Application	acre	1	0%	8.00	0.00						
Insecticide	acre	1	33%	18.00	5.94		Share				
Insecticide Application	acre	1	0%	0.00	0.00						
Herbicide	acre	1	33%	6.40	2.11						
Herbicide Application	acre	1	33%	0.00	0.00						
Harvest	acre	1	33%	22.50	7.43		Share				
Haul	bushels	90	33%	0.25	7.43		Share				
Dry	100 weight	0.65	33%	0.20	0.04		Share				
Crop Insurance	acre	1	33%	23.00	7.59		Share				
Other (specify)	acre	1	0%	0.00	0.00						
Total Variable Expenses					137.78						
Fixed Expenses											
Management	acre	1	100%	10.00	10.00						
Taxes	acre	1	100%	5.47	5.47						
Other (specify)	acre	1	100%	0.00	0.00						
Total Fixed Expenses			%		15.47						
Total Expenses					153.25						
Corn Net to Land					67.71						

Cotton Budget

Skip Row	2023					Farm & Ranch Survey \$/Unit					
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advsry	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income											
Cotton	pounds	190	25%	0.80	38.00		25%				
Cottonseed	tons	0.33	25%	300.00	24.75						
Government Payments	acre	1	25%	0.00	0.00						
Other (specify)	acre	1	25%	0.00	0.00						
Total Income					62.75						
Variable Expenses											
Seed	acre	1	0%	70.00	0.00						
Fertilizer	acre	1	25%	125.00	31.25		Share				
Fertilizer Application	acre	1	0%	0.00	0.00						
Insecticide	acre	1	25%	40.00	10.00		Share				
Insecticide Application	acre	1	0%	0.00	0.00						
Herbicide	acre	1	0%	19.20	0.00						
Herbicide Application	acre	1	0%	0.00	0.00						
Defoliation	acre	1	25%	14.00	3.50						
Harvest	pounds	500	25%	0.10	12.50		Share				
Haul	100 weight	22.73	0%	0.00	0.00						
Cotton board assessment	500lb. Bale	1	25%	3.50	0.88		Share				
Classing	500lb. Bale	1	25%	2.15	0.54		Share				
Warehse rcving & hndling	500lb. Bale	1	25%	6.00	1.50		Share				
Gin, Bag & Tie	pound	500	25%	0.12	15.00		Share				
Crop Insurance	acre	1	25%	23.00	5.75		Share				
Other (Boll Weevil)	acre	1	25%	2.00	0.50		Share				
Total Variable Expenses					81.41						
Fixed Expenses											
Management	acre	1	100%	10.00	10.00						
Taxes	acre	1	100%	5.47	5.47						
Other (specify)	acre	1	100%	0.00	0.00						
Total Fixed Expenses					15.47						
Total Expenses					96.88						
Cotton Net to Land					-34.13						

Oats Budget

Oats Budget	2023					Farm & Ranch Survey \$/Unit					
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advsry	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income											
Oats	bushels	0	0%	0.00	0.00		0%				
Government Payments	acre	0	0%	0.00	0.00						
Grazing	pound	0	0%	20.25	0.00						
Other (specify)	acre	1	0%	0.00	0.00						
Total Income					0.00						
Variable Expenses											
Seed	acre	1	0%	0.00	0.00						
Fertilizer	acre	1	0%	0.00	0.00						
Fertilizer Application	acre	1	0%	0.00	0.00						
Insecticide	acre	1	0%	0.00	0.00						
Insecticide Application	acre	1	0%	0.00	0.00						
Herbicide	acre	1	0%	0.00	0.00						
Herbicide Application	acre	1	0%	0.00	0.00						
Fungicide	acre	1	0%	0.00	0.00						
Fungicide Application	acre	1	0%	0.00	0.00						
Harvest	75 lb bale	1	0%	0.00	0.00						
Haul	75 lb bale	0	0%	0.00	0.00						
Crop Insurance	acre	1	0%	0.00	0.00						
Other (specify)	acre	1	0%	0.00	0.00						
Total Variable Expenses					0.00						
Fixed Expenses											
Management	acre	1	100%	0.00	0.00						
Well	acre	1	100%	0.00	0.00						
Fence	acre	1	100%	0.00	0.00						
Taxes	acre	1	100%	5.47	5.47						
Other (specify)	acre	1	100%	0.00	0.00						
Total Fixed Expenses					5.47						
Total Expenses					5.47						
Oats Net to Land					-5.47						

Peanut Budget

	2023					Farm & Ranch Survey \$/Unit					
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advsry	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income											
Peanuts	pounds	0	0%	0.00	0.00		0%				
Government Payments	acre	0	0%	0.00	0.00						
Other (specify)	acre	1	0%	0.00	0.00						
Total Income					0.00						
Variable Expenses											
Seed	acre	1	0%	0.00	0.00						
Fertilizer	acre	1	0%	0.00	0.00						
Fertilizer Application	acre	1	0%	0.00	0.00						
Insecticide	acre	1	0%	0.00	0.00						
Insecticide Application	acre	1	0%	0.00	0.00						
Herbicide	acre	1	0%	0.00	0.00						
Herbicide Application	acre	1	0%	0.00	0.00						
Fungicide	acre	1	0%	0.00	0.00						
Fungicide Application	acre	1	0%	0.00	0.00						
Harvest	acre	1	0%	0.00	0.00						
Haul	ton	0	0%	0.00	0.00						
Dry	ton	0	0%	0.00	0.00						
Crop Insurance	acre	1	0%	0.00	0.00						
Other (specify)	acre	1	0%	0.00	0.00						
Total Variable Expenses					0.00						
Fixed Expenses											
Management	acre	1	100%	0.00	0.00						
Taxes	acre	1	100%	5.47	5.47						
Other (specify)	acre	1	100%	0.00	0.00						
Total Fixed Expenses					0.00						
Total Expenses					0.00						
Peanuts Net to Land					0.00						

Sorghum Budget

	2023					Farm & Ranch Survey \$/Unit					
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advstry	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income											
Sorghum	bushels	42	33%	10.20	141.37		33%				
Government Payments	acre	1	33%	0.00	0.00						
Other (specify)	acre	1	0%	0.00	0.00						
Total Income					141.37						
Variable Expenses											
Seed	acre	1	0%	13.00	0.00						
Fertilizer	acre	1	33%	115.60	38.15		Share				
Fertilizer Application	acre	1	0%	0.00	0.00						
Insecticide	acre	1	33%	3.00	0.99		Share				
Insecticide Application	acre	1	0%	0.00	0.00						
Herbicide	acre	1	33%	28.50	9.41						
Herbicide Application	acre	1	0%	0.00	0.00						
Harvest	bushels	1	33%	0.35	0.12		Share				
Haul	100 weight	0.42	33%	0.25	0.03		Share				
Dry	100 weight	0.42	0%	0.00	0.00						
Crop Insurance	acre	1	33%	14.00	4.62		Share				
Other (specify)	acre	1	0%	0.00	0.00						
Total Variable Expenses					53.31						
Fixed Expenses											
Management	acre	1	100%	10.00	10.00						
Taxes	acre	1	100%	5.47	5.47						
Other (specify)	acre	1	100%	0.00	0.00						
Total Fixed Expenses					15.47						
Total Expense					68.78						
Sorghum Net to Land					72.59						

Soybean Budget

	2023					Farm & Ranch Survey \$/Unit					
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advsry	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income											
Soybeans	bushels	0	0%	0.00	0.00		0%				
Government Payments	acre	0	0%	0.00	0.00						
Other (specify)	acre	1	0%	0.00	0.00						
Total Income					0.00						
Variable Expenses											
Seed	acre	1	0%	25.20	0.00						
Innoculant	acre	1	0%	1.50	0.00						
Fertilizer	acre	1	0%	0.00	0.00						
Fertilizer Application	acre	1	0%	0.00	0.00						
Insecticide	acre	1	0%	0.00	0.00						
Insecticide Application	acre	1	0%	0.00	0.00						
Herbicide	acre	1	0%	16.56	0.00						
Herbicide Application	acre	1	0%	5.00	0.00						
Harvest	acre	1	0%	19.60	0.00						
Haul	100 weight	0	0%	0.19	0.00						
Dry	bushels	0	0%	0.00	0.00						
Crop Insurance	acre	1	0%	0.00	0.00						
Other (specify)	acre	1	0%	0.00	0.00						
Total Variable Expenses					0.00						
Fixed Expenses											
Management	acre	1	100%	0.00	0.00						
Taxes	acre	1	100%	5.47	5.47						
Other (specify)	acre	1	100%	0.00	0.00						
Total Fixed Expenses					5.47						
Total Expenses					5.47						
Soybeans Net to Land					-5.47						

Wheat Budget

	2023					Farm & Ranch Survey \$/Unit					
	Unit	No. of Units	Share %	\$/Unit	Total	Ag Advsry	CAD	TAEX Agnt	FSA	Ag Crdt Assn	Other
Income											
Wheat	bushels	43	33%	8.40	119.20		33%				
Government Payments	acre	1	33%	0.00	0.00						
Grazing	acre	1	100%	0.00	0.00						
Other (specify)	acre	1	33%	0.00	0.00						
Total Income					119.20						
Variable Expenses											
Seed	acre	1	0%	45.00	0.00						
Fertilizer	acre	1	33%	91.50	30.20		Share				
Fertilizer Application	acre	1	0%	0.00	0.00						
Insecticide	acre	1	33%	7.50	2.48		Share				
Insecticide Application	acre	1	0%	0.00	0.00						
Herbicide	acre	1	0%	21.40	0.00						
Herbicide Application	acre	1	0%	0.00	0.00						
Harvest	acre	1	33%	35.00	11.55		Share				
Haul	bushels	30	33%	0.30	2.97		Share				
Dry	bushels	30	0%	0.00	0.00						
Crop Insurance	acre	1	33%	16.00	5.28		Share				
Other (specify)	acre	1	0%	0.00	0.00						
Total Variable Expenses					52.47						
Fixed Expenses											
Management	acre	1	100%	10.00	10.00						
Well Expense	acre	1	100%	0.00	0.00						
Fence	acre	1	100%	6.50	6.50						
Taxes	acre	1	100%	5.47	5.47						
Other (specify)	acre	1	100%	0.00	0.00						
Total Fixed Expenses					21.97						
Total Expenses					74.44						
Wheat Net to Land					44.76						